

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 105000
 Submission Unit Name: INDIANA PORT COMMISSION

Wages: \$2,365,363 Proportionate Share: 0.0004381

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,534,541	\$1,323,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,444	\$17,766
Net Difference Between Projected and Actual	113,248	0
Change of Assumptions	0	275,707
Changes in Proportion and Differences Between	60,828	74,112
Total	\$197,520	\$367,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,078
Total	\$130,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,257

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$112,348)
2022	(62,324)
2023	(43,497)
2024	48,104
2025	0
Thereafter	0
Total	(\$170,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,157,323	\$1,323,235	\$624,618

PERF Net Pension Liability - Unaudited

INDIANA PORT COMMISSION - 105000

Net Pension Liability as of 2019	\$1,534,541
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,956)
- Net Difference Between Projected and Actual Investment	185,782
- Change of Assumptions	(109,233)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(124,286)
Pension Expense/Income	130,644
Contributions	(259,257)
Total Activity in FY 2020	(211,306)
Net Pension Liability as of 2020	\$1,323,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 150000
 Submission Unit Name: STATE FAIR COMMISSION

Wages: \$4,865,206 Proportionate Share: 0.0009012

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,079,328	\$2,721,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,226	\$36,546
Net Difference Between Projected and Actual	232,957	0
Change of Assumptions	0	567,147
Changes in Proportion and Differences Between	54,423	84,190
Total	\$335,606	\$687,883

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,213
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,413
Total	\$230,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$544,902

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$266,553)
2022	(116,840)
2023	(67,839)
2024	98,955
2025	0
Thereafter	0
Total	(\$352,277)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,437,752	\$2,721,979	\$1,284,880

PERF Net Pension Liability - Unaudited

STATE FAIR COMMISSION - 150000

Net Pension Liability as of 2019	\$3,079,328
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(69,860)
- Net Difference Between Projected and Actual Investment	378,509
- Change of Assumptions	(233,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(118,635)
Pension Expense/Income	230,626
Contributions	(544,902)
Total Activity in FY 2020	(357,349)
Net Pension Liability as of 2020	\$2,721,979

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 262000
 Submission Unit Name: INDIANA TOLL ROAD DISTRICT (INDOT)

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22
Total	\$22

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
INDIANA TOLL ROAD DISTRICT (INDOT) - 262000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22)
Pension Expense/Income	22
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 264000
 Submission Unit Name: TEACHERS PERF

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TEACHERS PERF - 264000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 401000
 Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER

Wages: \$58,508,937 Proportionate Share: 0.0108378

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$32,356,574	\$32,734,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$579,960	\$439,502
Net Difference Between Projected and Actual	2,801,538	0
Change of Assumptions	0	6,820,487
Changes in Proportion and Differences Between	2,912,187	3,048,249
Total	\$6,293,685	\$10,308,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,636,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,005,188)
Total	\$1,631,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,499,585

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,168,351)
2022	(1,363,629)
2023	327,400
2024	1,190,027
2025	0
Thereafter	0
Total	(\$4,014,553)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$53,368,254	\$32,734,429	\$15,451,925

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

Net Pension Liability as of 2019	\$32,356,574
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(716,333)
- Net Difference Between Projected and Actual Investment	4,330,951
- Change of Assumptions	(3,310,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,942,048
Pension Expense/Income	1,631,066
Contributions	(6,499,585)
Total Activity in FY 2020	377,855
Net Pension Liability as of 2020	\$32,734,429

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 410000
 Submission Unit Name: ALLEN COUNTY PUBLIC LIBRARY

Wages: \$10,349,935 Proportionate Share: 0.0019171

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,392,654	\$5,790,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,589	\$77,744
Net Difference Between Projected and Actual	495,565	0
Change of Assumptions	0	1,206,477
Changes in Proportion and Differences Between	0	113,897
Total	\$598,154	\$1,398,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$466,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(78,350)
Total	\$387,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,136,297

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$645,977)
2022	(254,184)
2023	(110,307)
2024	210,504
2025	0
Thereafter	0
Total	(\$799,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,440,318	\$5,790,398	\$2,733,293

PERF Net Pension Liability - Unaudited

ALLEN COUNTY PUBLIC LIBRARY - 410000

Net Pension Liability as of 2019	\$6,392,654
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(144,430)
- Net Difference Between Projected and Actual Investment	797,730
- Change of Assumptions	(512,971)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,735
Pension Expense/Income	387,977
Contributions	(1,136,297)
Total Activity in FY 2020	(602,256)
Net Pension Liability as of 2020	\$5,790,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 412000
 Submission Unit Name: FT WAYNE COMMUNITY SCHOOLS

Wages: \$41,322,780 Proportionate Share: 0.0076543

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,192,075	\$23,119,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$409,602	\$310,402
Net Difference Between Projected and Actual	1,978,613	0
Change of Assumptions	0	4,817,034
Changes in Proportion and Differences Between	946,962	154,714
Total	\$3,335,177	\$5,282,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,861,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	257,376
Total	\$2,119,256

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,552,845

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,056,413)
2022	(623,042)
2023	(107,986)
2024	840,468
2025	0
Thereafter	0
Total	(\$1,946,973)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,691,840	\$23,119,004	\$10,913,070

PERF Net Pension Liability - Unaudited

FT WAYNE COMMUNITY SCHOOLS - 412000

Net Pension Liability as of 2019	\$24,192,075
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(541,398)
- Net Difference Between Projected and Actual Investment	3,122,111
- Change of Assumptions	(2,192,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	972,368
Pension Expense/Income	2,119,256
Contributions	(4,552,845)
Total Activity in FY 2020	(1,073,071)
Net Pension Liability as of 2020	\$23,119,004

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 414000
 Submission Unit Name: FORT WAYNE HOUSING AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

FORT WAYNE HOUSING AUTHORITY - 414000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 415000
 Submission Unit Name: CITY OF GARY

Wages: \$17,484,615 Proportionate Share: 0.0032387

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,831,685	\$9,782,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173,312	\$131,338
Net Difference Between Projected and Actual	837,194	0
Change of Assumptions	0	2,038,191
Changes in Proportion and Differences Between	32,962	582,489
Total	\$1,043,468	\$2,752,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$787,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(259,955)
Total	\$527,847

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,863,470

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,236,987)
2022	(620,622)
2023	(206,563)
2024	355,622
2025	0
Thereafter	0
Total	(\$1,708,550)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,948,233	\$9,782,151	\$4,617,556

PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

Net Pension Liability as of 2019	\$10,831,685
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(244,845)
- Net Difference Between Projected and Actual Investment	1,349,180
- Change of Assumptions	(863,118)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,872
Pension Expense/Income	527,847
Contributions	(1,863,470)
Total Activity in FY 2020	(1,049,534)
Net Pension Liability as of 2020	\$9,782,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 416000
 Submission Unit Name: GARY PUBLIC LIBRARY

Wages: \$1,063,439 Proportionate Share: 0.0001970

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$653,081	\$595,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,542	\$7,989
Net Difference Between Projected and Actual	50,924	0
Change of Assumptions	0	123,977
Changes in Proportion and Differences Between	7,070	6,999
Total	\$68,536	\$138,965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,269)
Total	\$45,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,105

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$62,079)
2022	(20,102)
2023	(9,880)
2024	21,632
2025	0
Thereafter	0
Total	(\$70,429)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$970,081	\$595,018	\$280,872

PERF Net Pension Liability - Unaudited

GARY PUBLIC LIBRARY - 416000

Net Pension Liability as of 2019	\$653,081
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,740)
- Net Difference Between Projected and Actual Investment	81,793
- Change of Assumptions	(53,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,465
Pension Expense/Income	45,651
Contributions	(119,105)
Total Activity in FY 2020	(58,063)
Net Pension Liability as of 2020	\$595,018

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 420000
 Submission Unit Name: LOGANSPORT PUBLIC LIBRARY

Wages: \$291,921 Proportionate Share: 0.0000541

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$179,795	\$163,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,895	\$2,194
Net Difference Between Projected and Actual	13,985	0
Change of Assumptions	0	34,046
Changes in Proportion and Differences Between	949	1,008
Total	\$17,829	\$37,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	197
Total	\$13,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,695

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,425)
2022	(6,111)
2023	(2,825)
2024	5,942
2025	0
Thereafter	0
Total	(\$19,419)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$266,403	\$163,403	\$77,133

PERF Net Pension Liability - Unaudited

LOGANSPORT PUBLIC LIBRARY - 420000

Net Pension Liability as of 2019	\$179,795
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,060)
- Net Difference Between Projected and Actual Investment	22,483
- Change of Assumptions	(14,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(936)
Pension Expense/Income	13,357
Contributions	(32,695)
Total Activity in FY 2020	(16,392)
Net Pension Liability as of 2020	\$163,403

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 422000
 Submission Unit Name: TOWN OF PENDLETON

Wages: \$2,024,899 Proportionate Share: 0.0003751

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,315,085	\$1,132,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,073	\$15,211
Net Difference Between Projected and Actual	96,962	0
Change of Assumptions	0	236,059
Changes in Proportion and Differences Between	29,503	62,936
Total	\$146,538	\$314,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,362
Total	\$92,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,789

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$116,904)
2022	(55,462)
2023	(36,490)
2024	41,188
2025	0
Thereafter	0
Total	(\$167,668)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,847,094	\$1,132,950	\$534,796

PERF Net Pension Liability - Unaudited

TOWN OF PENDLETON - 422000

Net Pension Liability as of 2019	\$1,315,085
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,961)
- Net Difference Between Projected and Actual Investment	159,123
- Change of Assumptions	(93,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,719)
Pension Expense/Income	92,604
Contributions	(226,789)
Total Activity in FY 2020	(182,135)
Net Pension Liability as of 2020	\$1,132,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 423000
 Submission Unit Name: PENN-HARRIS-MADISON SCHOOL CORPORATION

Wages: \$19,291,915 Proportionate Share: 0.0035735

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,389,580	\$10,793,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,228	\$144,915
Net Difference Between Projected and Actual	923,739	0
Change of Assumptions	0	2,248,889
Changes in Proportion and Differences Between	603,629	4,263
Total	\$1,718,596	\$2,398,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$869,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	300,154
Total	\$1,169,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,153,741

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$793,053)
2022	(211,030)
2023	(67,771)
2024	392,383
2025	0
Thereafter	0
Total	(\$679,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,596,879	\$10,793,379	\$5,094,895

PERF Net Pension Liability - Unaudited

PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

Net Pension Liability as of 2019	\$11,389,580
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(255,279)
- Net Difference Between Projected and Actual Investment	1,462,096
- Change of Assumptions	(1,013,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	194,623
Pension Expense/Income	1,169,394
Contributions	(2,153,741)
Total Activity in FY 2020	(596,201)
Net Pension Liability as of 2020	\$10,793,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 424000
 Submission Unit Name: PERU UTILITIES

Wages: \$3,640,710 Proportionate Share: 0.0006744

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,206,791	\$2,036,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,089	\$27,349
Net Difference Between Projected and Actual	174,330	0
Change of Assumptions	0	424,416
Changes in Proportion and Differences Between	53,226	28,425
Total	\$263,645	\$480,190

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,045
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,786
Total	\$186,831

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,760

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$181,652)
2022	(82,279)
2023	(26,665)
2024	74,051
2025	0
Thereafter	0
Total	(\$216,545)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,320,928	\$2,036,954	\$961,522

PERF Net Pension Liability - Unaudited

PERU UTILITIES - 424000

Net Pension Liability as of 2019	\$2,206,791
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,695)
- Net Difference Between Projected and Actual Investment	278,639
- Change of Assumptions	(185,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,161
Pension Expense/Income	186,831
Contributions	(407,760)
Total Activity in FY 2020	(169,837)
Net Pension Liability as of 2020	\$2,036,954

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 428000
 Submission Unit Name: VIGO COUNTY SCHOOL CORPORATION

Wages: \$17,078,268 Proportionate Share: 0.0031635

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,219,257	\$9,555,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,287	\$128,288
Net Difference Between Projected and Actual	817,755	0
Change of Assumptions	0	1,990,866
Changes in Proportion and Differences Between	390,088	24,835
Total	\$1,377,130	\$2,143,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$769,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	197,417
Total	\$966,926

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,876,885

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$775,850)
2022	(238,165)
2023	(100,208)
2024	347,364
2025	0
Thereafter	0
Total	(\$766,859)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,577,928	\$9,555,017	\$4,510,340

PERF Net Pension Liability - Unaudited
VIGO COUNTY SCHOOL CORPORATION - 428000

Net Pension Liability as of 2019	\$10,219,257
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(229,603)
- Net Difference Between Projected and Actual Investment	1,300,793
- Change of Assumptions	(882,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,761
Pension Expense/Income	966,926
Contributions	(1,876,885)
Total Activity in FY 2020	(664,240)
Net Pension Liability as of 2020	\$9,555,017

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 431000
 Submission Unit Name: TOWN OF FARMLAND

Wages: \$235,253 Proportionate Share: 0.0000436

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$144,762	\$131,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,333	\$1,768
Net Difference Between Projected and Actual	11,270	0
Change of Assumptions	0	27,439
Changes in Proportion and Differences Between	317	10,069
Total	\$13,920	\$39,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,831)
Total	\$1,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,348

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,300)
2022	(5,597)
2023	(2,245)
2024	4,786
2025	0
Thereafter	0
Total	(\$25,356)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$214,698	\$131,689	\$62,162

PERF Net Pension Liability - Unaudited

TOWN OF FARMLAND - 431000

Net Pension Liability as of 2019	\$144,762
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,268)
- Net Difference Between Projected and Actual Investment	18,113
- Change of Assumptions	(11,734)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,389
Pension Expense/Income	1,775
Contributions	(26,348)
Total Activity in FY 2020	(13,073)
Net Pension Liability as of 2020	\$131,689

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 432000
 Submission Unit Name: VIGO COUNTY PUBLIC LIBRARY

Wages: \$2,897,900 Proportionate Share: 0.0005368

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,706,735	\$1,621,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,726	\$21,769
Net Difference Between Projected and Actual	138,761	0
Change of Assumptions	0	337,821
Changes in Proportion and Differences Between	62,587	24,125
Total	\$230,074	\$383,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,066
Total	\$131,641

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,191

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$163,470)
2022	(39,234)
2023	(9,880)
2024	58,943
2025	0
Thereafter	0
Total	(\$153,641)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,643,348	\$1,621,348	\$765,339

PERF Net Pension Liability - Unaudited

VIGO COUNTY PUBLIC LIBRARY - 432000

Net Pension Liability as of 2019	\$1,706,735
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,237)
- Net Difference Between Projected and Actual Investment	219,434
- Change of Assumptions	(152,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,632
Pension Expense/Income	131,641
Contributions	(320,191)
Total Activity in FY 2020	(85,387)
Net Pension Liability as of 2020	\$1,621,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 433000
 Submission Unit Name: HAMILTON NORTH PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2
Total	\$2

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

HAMILTON NORTH PUBLIC LIBRARY - 433000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2)
Pension Expense/Income	2
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 436000
 Submission Unit Name: AURORA PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	22,573
Total	\$0	\$22,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,884)
Total	(\$14,884)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,383)
2022	(8,190)
2023	0
2024	0
2025	0
Thereafter	0
Total	(\$22,573)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

AURORA PUBLIC LIBRARY - 436000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,884
Pension Expense/Income	(14,884)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 438000
 Submission Unit Name: MONROE COUNTY PUBLIC LIBRARY

Wages: \$4,034,255 Proportionate Share: 0.0007473

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,464,586	\$2,257,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,990	\$30,305
Net Difference Between Projected and Actual	193,175	0
Change of Assumptions	0	470,294
Changes in Proportion and Differences Between	33,996	12,396
Total	\$267,161	\$512,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,874
Total	\$200,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$435,065

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$209,437)
2022	(80,483)
2023	(37,969)
2024	82,055
2025	0
Thereafter	0
Total	(\$245,834)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,679,907	\$2,257,141	\$1,065,458

PERF Net Pension Liability - Unaudited

MONROE COUNTY PUBLIC LIBRARY - 438000

Net Pension Liability as of 2019	\$2,464,586
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,576)
- Net Difference Between Projected and Actual Investment	309,670
- Change of Assumptions	(202,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,202)
Pension Expense/Income	200,652
Contributions	(435,065)
Total Activity in FY 2020	(207,445)
Net Pension Liability as of 2020	\$2,257,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 439000
 Submission Unit Name: MONROE COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$22,990,262 Proportionate Share: 0.0042586

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$13,535,227	\$12,862,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,889	\$172,698
Net Difference Between Projected and Actual	1,100,835	0
Change of Assumptions	0	2,680,039
Changes in Proportion and Differences Between	815,041	8,264
Total	\$2,143,765	\$2,861,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,035,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	456,590
Total	\$1,492,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,552,284

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$856,595)
2022	(253,711)
2023	(74,538)
2024	467,608
2025	0
Thereafter	0
Total	(\$717,236)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,970,496	\$12,862,651	\$6,071,672

PERF Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

Net Pension Liability as of 2019	\$13,535,227
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(303,217)
- Net Difference Between Projected and Actual Investment	1,740,611
- Change of Assumptions	(1,211,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,509
Pension Expense/Income	1,492,478
Contributions	(2,552,284)
Total Activity in FY 2020	(672,576)
Net Pension Liability as of 2020	\$12,862,651

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 440000
 Submission Unit Name: FAYETTE COUNTY PUBLIC LIBRARY

Wages: \$280,956 Proportionate Share: 0.0000520

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$172,855	\$157,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,783	\$2,109
Net Difference Between Projected and Actual	13,442	0
Change of Assumptions	0	32,725
Changes in Proportion and Differences Between	9,168	11,340
Total	\$25,393	\$46,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,352
Total	\$15,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,467

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,927)
2022	(10,848)
2023	(2,716)
2024	5,710
2025	0
Thereafter	0
Total	(\$20,781)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$256,062	\$157,061	\$74,139

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY PUBLIC LIBRARY - 440000

Net Pension Liability as of 2019	\$172,855
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,903)
- Net Difference Between Projected and Actual Investment	21,612
- Change of Assumptions	(13,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,065)
Pension Expense/Income	15,001
Contributions	(31,467)
Total Activity in FY 2020	(15,794)
Net Pension Liability as of 2020	\$157,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 442000
 Submission Unit Name: FAYETTE COUNTY SCHOOL CORPORATION

Wages: \$4,584,968 Proportionate Share: 0.0008493

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,938,532	\$2,565,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,448	\$34,441
Net Difference Between Projected and Actual	219,541	0
Change of Assumptions	0	534,485
Changes in Proportion and Differences Between	34,348	143,369
Total	\$299,337	\$712,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,619)
Total	\$147,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$511,667

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$312,096)
2022	(120,749)
2023	(73,367)
2024	93,254
2025	0
Thereafter	0
Total	(\$412,958)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,182,183	\$2,565,221	\$1,210,884

PERF Net Pension Liability - Unaudited
FAYETTE COUNTY SCHOOL CORPORATION - 442000

Net Pension Liability as of 2019	\$2,938,532
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(66,804)
- Net Difference Between Projected and Actual Investment	358,438
- Change of Assumptions	(215,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,549)
Pension Expense/Income	147,970
Contributions	(511,667)
Total Activity in FY 2020	(373,311)
Net Pension Liability as of 2020	\$2,565,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 444000
 Submission Unit Name: EVANSVILLE PUBLIC LIBRARY

Wages: \$4,548,428 Proportionate Share: 0.0008425

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,003,972	\$2,544,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,084	\$34,166
Net Difference Between Projected and Actual	217,784	0
Change of Assumptions	0	530,205
Changes in Proportion and Differences Between	176,902	183,288
Total	\$439,770	\$747,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,072
Total	\$255,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$509,427

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$210,747)
2022	(95,301)
2023	(94,350)
2024	92,509
2025	0
Thereafter	0
Total	(\$307,889)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,148,698	\$2,544,682	\$1,201,189

PERF Net Pension Liability - Unaudited

EVANSVILLE PUBLIC LIBRARY - 444000

Net Pension Liability as of 2019	\$3,003,972
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(68,626)
- Net Difference Between Projected and Actual Investment	359,774
- Change of Assumptions	(204,320)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291,698)
Pension Expense/Income	255,007
Contributions	(509,427)
Total Activity in FY 2020	(459,290)
Net Pension Liability as of 2020	\$2,544,682

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 445000
 Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL CORPORATION

Wages: \$39,379,977 Proportionate Share: 0.0072945

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,713,614	\$22,032,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,348	\$295,812
Net Difference Between Projected and Actual	1,885,606	0
Change of Assumptions	0	4,590,603
Changes in Proportion and Differences Between	693,640	505,464
Total	\$2,969,594	\$5,391,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,774,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	282,685
Total	\$2,057,045

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,363,063

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,943,326)
2022	(772,559)
2023	(507,360)
2024	800,960
2025	0
Thereafter	0
Total	(\$2,422,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,920,088	\$22,032,266	\$10,400,088

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

Net Pension Liability as of 2019	\$24,713,614
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(559,872)
- Net Difference Between Projected and Actual Investment	3,053,756
- Change of Assumptions	(1,909,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(959,661)
Pension Expense/Income	2,057,045
Contributions	(4,363,063)
Total Activity in FY 2020	(2,681,348)
Net Pension Liability as of 2020	\$22,032,266

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 447000
 Submission Unit Name: JOHNSON COUNTY PUBLIC LIBRARY

Wages: \$2,494,657 Proportionate Share: 0.0004621

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,589,075	\$1,395,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,728	\$18,739
Net Difference Between Projected and Actual	119,451	0
Change of Assumptions	0	290,811
Changes in Proportion and Differences Between	28,822	60,349
Total	\$173,001	\$369,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,371)
Total	\$97,033

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,444

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$151,312)
2022	(58,831)
2023	(37,496)
2024	50,741
2025	0
Thereafter	0
Total	(\$196,898)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,275,505	\$1,395,724	\$658,836

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY PUBLIC LIBRARY - 447000

Net Pension Liability as of 2019	\$1,589,075
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,089)
- Net Difference Between Projected and Actual Investment	194,563
- Change of Assumptions	(118,421)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,993)
Pension Expense/Income	97,033
Contributions	(278,444)
Total Activity in FY 2020	(193,351)
Net Pension Liability as of 2020	\$1,395,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 448000
 Submission Unit Name: FRANKLIN COMMUNITY SCHOOLS

Wages: \$4,729,086 Proportionate Share: 0.0008760

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,844,338	\$2,645,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,877	\$35,524
Net Difference Between Projected and Actual	226,443	0
Change of Assumptions	0	551,288
Changes in Proportion and Differences Between	69,148	36,339
Total	\$342,468	\$623,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,010
Total	\$235,094

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$529,657

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$247,532)
2022	(100,171)
2023	(29,167)
2024	96,187
2025	0
Thereafter	0
Total	(\$280,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,313,661	\$2,645,865	\$1,248,951

PERF Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOLS - 448000

Net Pension Liability as of 2019	\$2,844,338
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(63,964)
- Net Difference Between Projected and Actual Investment	360,888
- Change of Assumptions	(242,720)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,886
Pension Expense/Income	235,094
Contributions	(529,657)
Total Activity in FY 2020	(198,473)
Net Pension Liability as of 2020	\$2,645,865

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 450000
 Submission Unit Name: FORT WAYNE CITY UTILITIES

Wages: \$21,709,554 Proportionate Share: 0.0040213

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$13,367,000	\$12,145,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$215,191	\$163,075
Net Difference Between Projected and Actual	1,039,494	0
Change of Assumptions	0	2,530,700
Changes in Proportion and Differences Between	75,550	160,139
Total	\$1,330,235	\$2,853,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$978,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(130,277)
Total	\$847,889

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,415,627

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(1,300,792)
2022	(450,517)
2023	(213,923)
2024	441,553
2025	0
Thereafter	0
Total	(1,523,679)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,801,967	\$12,145,911	\$5,733,343

PERF Net Pension Liability - Unaudited

FORT WAYNE CITY UTILITIES - 450000

Net Pension Liability as of 2019	\$13,367,000
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(301,837)
- Net Difference Between Projected and Actual Investment	1,671,318
- Change of Assumptions	(1,080,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,752
Pension Expense/Income	847,889
Contributions	(2,415,627)
Total Activity in FY 2020	(1,221,089)
Net Pension Liability as of 2020	\$12,145,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 451000
 Submission Unit Name: EVANSVILLE HOUSING AUTHORITY

Wages: \$1,029,449 Proportionate Share: 0.0001907

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$666,631	\$575,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,205	\$7,733
Net Difference Between Projected and Actual	49,295	0
Change of Assumptions	0	120,012
Changes in Proportion and Differences Between	0	85,951
Total	\$59,500	\$213,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,387
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,043)
Total	(\$16,656)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,754

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$106,832)
2022	(48,145)
2023	(20,158)
2024	20,939
2025	0
Thereafter	0
Total	(\$154,196)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$939,058	\$575,989	\$271,889

PERF Net Pension Liability - Unaudited

EVANSVILLE HOUSING AUTHORITY - 451000

Net Pension Liability as of 2019	\$666,631
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,180)
- Net Difference Between Projected and Actual Investment	80,805
- Change of Assumptions	(47,692)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,835
Pension Expense/Income	(16,656)
Contributions	(105,754)
Total Activity in FY 2020	(90,642)
Net Pension Liability as of 2020	\$575,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 452000
 Submission Unit Name: FLOYD COUNTY

Wages: \$13,585,445 Proportionate Share: 0.0025165

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,175,075	\$7,600,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,665	\$102,051
Net Difference Between Projected and Actual	650,508	0
Change of Assumptions	0	1,583,694
Changes in Proportion and Differences Between	687,624	3,158
Total	\$1,472,797	\$1,688,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$612,129
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	465,617
Total	\$1,077,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,515,487

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$327,141)
2022	(79,155)
2023	(86,130)
2024	276,320
2025	0
Thereafter	0
Total	(\$216,106)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,391,926	\$7,600,822	\$3,587,884

PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

Net Pension Liability as of 2019	\$8,175,075
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(183,859)
- Net Difference Between Projected and Actual Investment	1,036,923
- Change of Assumptions	(696,823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(292,753)
Pension Expense/Income	1,077,746
Contributions	(1,515,487)
Total Activity in FY 2020	(574,253)
Net Pension Liability as of 2020	\$7,600,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 455000
 Submission Unit Name: CITY OF FORT WAYNE

Wages: \$39,417,397 Proportionate Share: 0.0073014

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,043,677	\$22,053,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,718	\$296,091
Net Difference Between Projected and Actual	1,887,390	0
Change of Assumptions	0	4,594,946
Changes in Proportion and Differences Between	637,836	14,443
Total	\$2,915,944	\$4,905,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,776,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	315,162
Total	\$2,091,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,379,533

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,873,985)
2022	(583,399)
2023	(333,872)
2024	801,720
2025	0
Thereafter	0
Total	(\$1,989,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,954,065	\$22,053,107	\$10,409,925

PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

Net Pension Liability as of 2019	\$24,043,677
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(542,041)
- Net Difference Between Projected and Actual Investment	3,023,874
- Change of Assumptions	(1,986,574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(197,496)
Pension Expense/Income	2,091,200
Contributions	(4,379,533)
Total Activity in FY 2020	(1,990,570)
Net Pension Liability as of 2020	\$22,053,107

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 455002
 Submission Unit Name: ALLEN COUNTY FORT WAYNE CIB OF MANAGERS

Wages: \$1,280,139 Proportionate Share: 0.0002371

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$757,851	\$716,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,688	\$9,615
Net Difference Between Projected and Actual	61,290	0
Change of Assumptions	0	149,213
Changes in Proportion and Differences Between	24,017	7,786
Total	\$97,995	\$166,614

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,300
Total	\$59,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,376

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$71,036)
2022	(18,692)
2023	(4,926)
2024	26,035
2025	0
Thereafter	0
Total	(\$68,619)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,167,544	\$716,135	\$338,044

PERF Net Pension Liability - Unaudited

ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

Net Pension Liability as of 2019	\$757,851
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,995)
- Net Difference Between Projected and Actual Investment	97,112
- Change of Assumptions	(66,998)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,567
Pension Expense/Income	59,974
Contributions	(143,376)
Total Activity in FY 2020	(41,716)
Net Pension Liability as of 2020	\$716,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 456000
 Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: \$760,368 Proportionate Share: 0.0001408

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$721,495	\$425,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,535	\$5,710
Net Difference Between Projected and Actual	36,396	0
Change of Assumptions	0	88,609
Changes in Proportion and Differences Between	1,230	263,330
Total	\$45,161	\$357,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(107,722)
Total	(\$73,473)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,161

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$148,669)
2022	(109,303)
2023	(69,975)
2024	15,459
2025	0
Thereafter	0
Total	(\$312,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$693,337	\$425,272	\$200,745

PERF Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 456000

Net Pension Liability as of 2019	\$721,495
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,280)
- Net Difference Between Projected and Actual Investment	70,499
- Change of Assumptions	(10,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(180,470)
Pension Expense/Income	(73,473)
Contributions	(85,161)
Total Activity in FY 2020	(296,223)
Net Pension Liability as of 2020	\$425,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 457000
 Submission Unit Name: TOWN OF HAGERSTOWN

Wages: \$764,325 Proportionate Share: 0.0001416

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$473,946	\$427,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,577	\$5,742
Net Difference Between Projected and Actual	36,603	0
Change of Assumptions	0	89,112
Changes in Proportion and Differences Between	11,424	4,969
Total	\$55,604	\$99,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,126
Total	\$40,570

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,605

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$36,862)
2022	(14,686)
2023	(8,219)
2024	15,548
2025	0
Thereafter	0
Total	(\$44,219)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$697,277	\$427,688	\$201,885

PERF Net Pension Liability - Unaudited

TOWN OF HAGERSTOWN - 457000

Net Pension Liability as of 2019	\$473,946
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,715)
- Net Difference Between Projected and Actual Investment	59,005
- Change of Assumptions	(37,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,816)
Pension Expense/Income	40,570
Contributions	(85,605)
Total Activity in FY 2020	(46,258)
Net Pension Liability as of 2020	\$427,688

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 458000
 Submission Unit Name: HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$51,225 Proportionate Share: 0.0000095

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,457	\$28,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$508	\$385
Net Difference Between Projected and Actual	2,456	0
Change of Assumptions	0	5,979
Changes in Proportion and Differences Between	7,877	6,912
Total	\$10,841	\$13,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	696
Total	\$3,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,517

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,458)
2022	(2,233)
2023	1,213
2024	1,043
2025	0
Thereafter	0
Total	(\$2,435)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,781	\$28,694	\$13,545

PERF Net Pension Liability - Unaudited

HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

Net Pension Liability as of 2019	\$24,457
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(525)
- Net Difference Between Projected and Actual Investment	3,612
- Change of Assumptions	(3,325)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,985
Pension Expense/Income	3,007
Contributions	(5,517)
Total Activity in FY 2020	4,237
Net Pension Liability as of 2020	\$28,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 460000
 Submission Unit Name: HAMMOND PUBLIC LIBRARY

Wages: \$1,593,956 Proportionate Share: 0.0002953

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$936,986	\$891,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,802	\$11,975
Net Difference Between Projected and Actual	76,334	0
Change of Assumptions	0	185,839
Changes in Proportion and Differences Between	34,729	15,139
Total	\$126,865	\$212,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,738
Total	\$76,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,524

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$86,388)
2022	(27,685)
2023	(4,441)
2024	32,426
2025	0
Thereafter	0
Total	(\$86,088)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,454,137	\$891,922	\$421,022

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC LIBRARY - 460000

Net Pension Liability as of 2019	\$936,986
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,984)
- Net Difference Between Projected and Actual Investment	120,623
- Change of Assumptions	(84,191)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,443
Pension Expense/Income	76,569
Contributions	(178,524)
Total Activity in FY 2020	(45,064)
Net Pension Liability as of 2020	\$891,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 461000
 Submission Unit Name: HAMMOND PUBLIC SCHOOLS

Wages: \$24,407,432 Proportionate Share: 0.0045211

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$15,956,517	\$13,655,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,936	\$183,343
Net Difference Between Projected and Actual	1,168,691	0
Change of Assumptions	0	2,845,236
Changes in Proportion and Differences Between	3,015	953,761
Total	\$1,413,642	\$3,982,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,099,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(381,507)
Total	\$718,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,704,543

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,749,315)
2022	(843,547)
2023	(472,269)
2024	496,433
2025	0
Thereafter	0
Total	(\$2,568,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,263,117	\$13,655,505	\$6,445,930

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC SCHOOLS - 461000

Net Pension Liability as of 2019	\$15,956,517
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(363,930)
- Net Difference Between Projected and Actual Investment	1,922,915
- Change of Assumptions	(1,114,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(759,490)
Pension Expense/Income	718,233
Contributions	(2,704,543)
Total Activity in FY 2020	(2,301,012)
Net Pension Liability as of 2020	\$13,655,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 464000
 Submission Unit Name: HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$6,289,846 Proportionate Share: 0.0011651

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,835,196	\$3,519,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,348	\$47,248
Net Difference Between Projected and Actual	301,175	0
Change of Assumptions	0	733,225
Changes in Proportion and Differences Between	17,035	51,780
Total	\$380,558	\$832,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,436)
Total	\$243,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$700,326

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$389,847)
2022	(137,197)
2023	(52,584)
2024	127,933
2025	0
Thereafter	0
Total	(\$451,695)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,737,267	\$3,519,061	\$1,661,134

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

Net Pension Liability as of 2019	\$3,835,196
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(86,455)
- Net Difference Between Projected and Actual Investment	482,455
- Change of Assumptions	(317,165)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,386
Pension Expense/Income	243,970
Contributions	(700,326)
Total Activity in FY 2020	(316,135)
Net Pension Liability as of 2020	\$3,519,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 465000
 Submission Unit Name: CITY OF HUNTINGBURG

Wages: \$3,433,620 Proportionate Share: 0.0006360

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,065,334	\$1,920,971

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,034	\$25,792
Net Difference Between Projected and Actual	164,404	0
Change of Assumptions	0	400,250
Changes in Proportion and Differences Between	121,514	0
Total	\$319,952	\$426,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	72,260
Total	\$226,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$384,565

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$121,356)
2022	(33,329)
2023	(21,239)
2024	69,834
2025	0
Thereafter	0
Total	(\$106,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,131,836	\$1,920,971	\$906,773

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

Net Pension Liability as of 2019	\$2,065,334
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,447)
- Net Difference Between Projected and Actual Investment	262,027
- Change of Assumptions	(176,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,150)
Pension Expense/Income	226,965
Contributions	(384,565)
Total Activity in FY 2020	(144,363)
Net Pension Liability as of 2020	\$1,920,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 466000
 Submission Unit Name: WILLARD LIBRARY OF EVANSVILLE

Wages: \$527,110 Proportionate Share: 0.0000976

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$324,557	\$294,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,223	\$3,958
Net Difference Between Projected and Actual	25,229	0
Change of Assumptions	0	61,422
Changes in Proportion and Differences Between	6,610	12,791
Total	\$37,062	\$78,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	927
Total	\$24,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,700

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$28,909)
2022	(16,175)
2023	(6,741)
2024	10,716
2025	0
Thereafter	0
Total	(\$41,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$480,609	\$294,790	\$139,153

PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

Net Pension Liability as of 2019	\$324,557
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,329)
- Net Difference Between Projected and Actual Investment	40,570
- Change of Assumptions	(26,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,764)
Pension Expense/Income	24,668
Contributions	(51,700)
Total Activity in FY 2020	(29,767)
Net Pension Liability as of 2020	\$294,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 469000
 Submission Unit Name: TOWN OF SPICELAND

Wages: \$119,082 Proportionate Share: 0.0000221

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$97,830	\$66,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,183	\$896
Net Difference Between Projected and Actual	5,713	0
Change of Assumptions	0	13,908
Changes in Proportion and Differences Between	145	28,821
Total	\$7,041	\$43,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,376
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,111)
Total	(\$6,735)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,337

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,677)
2022	(13,153)
2023	(7,181)
2024	2,427
2025	0
Thereafter	0
Total	(\$36,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$108,826	\$66,751	\$31,509

PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

Net Pension Liability as of 2019	\$97,830
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,304)
- Net Difference Between Projected and Actual Investment	10,337
- Change of Assumptions	(3,295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,745)
Pension Expense/Income	(6,735)
Contributions	(13,337)
Total Activity in FY 2020	(31,079)
Net Pension Liability as of 2020	\$66,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 470000
 Submission Unit Name: KENDALLVILLE PUBLIC LIBRARY

Wages: \$432,014 Proportionate Share: 0.000800

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$269,693	\$241,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,281	\$3,244
Net Difference Between Projected and Actual	20,680	0
Change of Assumptions	0	50,346
Changes in Proportion and Differences Between	610	15,489
Total	\$25,571	\$69,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,055)
Total	\$7,405

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,384

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$35,218)
2022	(11,961)
2023	(5,115)
2024	8,786
2025	0
Thereafter	0
Total	(\$43,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$393,942	\$241,632	\$114,059

PERF Net Pension Liability - Unaudited

KENDALLVILLE PUBLIC LIBRARY - 470000

Net Pension Liability as of 2019	\$269,693
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,104)
- Net Difference Between Projected and Actual Investment	33,428
- Change of Assumptions	(21,088)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,682
Pension Expense/Income	7,405
Contributions	(48,384)
Total Activity in FY 2020	(28,061)
Net Pension Liability as of 2020	\$241,632

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 471000
 Submission Unit Name: LEBANON PUBLIC LIBRARY

Wages: \$349,477 Proportionate Share: 0.0000647

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$200,948	\$195,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,462	\$2,624
Net Difference Between Projected and Actual	16,725	0
Change of Assumptions	0	40,717
Changes in Proportion and Differences Between	13,252	2,556
Total	\$33,439	\$45,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,546
Total	\$21,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,142

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,022)
2022	(4,646)
2023	107
2024	7,103
2025	0
Thereafter	0
Total	(\$12,458)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$318,600	\$195,420	\$92,246

PERF Net Pension Liability - Unaudited

LEBANON PUBLIC LIBRARY - 471000

Net Pension Liability as of 2019	\$200,948
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,483)
- Net Difference Between Projected and Actual Investment	26,223
- Change of Assumptions	(18,917)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,507
Pension Expense/Income	21,284
Contributions	(39,142)
Total Activity in FY 2020	(5,528)
Net Pension Liability as of 2020	\$195,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 472000
 Submission Unit Name: KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$37,640 Proportionate Share: 0.0000070

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,805	\$21,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$375	\$284
Net Difference Between Projected and Actual	1,809	0
Change of Assumptions	0	4,405
Changes in Proportion and Differences Between	767	0
Total	\$2,951	\$4,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,703
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	439
Total	\$2,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,216

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,725)
2022	(529)
2023	(254)
2024	770
2025	0
Thereafter	0
Total	(\$1,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,470	\$21,143	\$9,980

PERF Net Pension Liability - Unaudited

KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

Net Pension Liability as of 2019	\$22,805
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(513)
- Net Difference Between Projected and Actual Investment	2,887
- Change of Assumptions	(1,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31)
Pension Expense/Income	2,142
Contributions	(4,216)
Total Activity in FY 2020	(1,662)
Net Pension Liability as of 2020	\$21,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 474000
 Submission Unit Name: ST JOSEPH COUNTY PUBLIC LIBRARY

Wages: \$4,359,071 Proportionate Share: 0.0008074

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,771,296	\$2,438,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,206	\$32,742
Net Difference Between Projected and Actual	208,710	0
Change of Assumptions	0	508,116
Changes in Proportion and Differences Between	47,763	153,618
Total	\$299,679	\$694,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,274)
Total	\$168,123

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$488,215

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$271,325)
2022	(148,273)
2023	(63,854)
2024	88,655
2025	0
Thereafter	0
Total	(\$394,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,975,856	\$2,438,666	\$1,151,145

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

Net Pension Liability as of 2019	\$2,771,296
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(62,919)
- Net Difference Between Projected and Actual Investment	339,702
- Change of Assumptions	(207,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,848)
Pension Expense/Income	168,123
Contributions	(488,215)
Total Activity in FY 2020	(332,630)
Net Pension Liability as of 2020	\$2,438,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 475000
 Submission Unit Name: SOUTH BEND COMMUNITY SCHOOL CORPORATION

Wages: \$34,919,275 Proportionate Share: 0.0064682

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$19,969,856	\$19,536,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$346,131	\$262,303
Net Difference Between Projected and Actual	1,672,010	0
Change of Assumptions	0	4,070,593
Changes in Proportion and Differences Between	1,302,898	4,625
Total	\$3,321,039	\$4,337,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,573,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	442,676
Total	\$2,016,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,893,683

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,464,063)
2022	(298,489)
2023	35,839
2024	710,231
2025	0
Thereafter	0
Total	(\$1,016,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,851,163	\$19,536,514	\$9,221,996

PERF Net Pension Liability - Unaudited
SOUTH BEND COMMUNITY SCHOOL CORPORATION - 475000

Net Pension Liability as of 2019	\$19,969,856
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(444,967)
- Net Difference Between Projected and Actual Investment	2,615,935
- Change of Assumptions	(1,904,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,177,500
Pension Expense/Income	2,016,041
Contributions	(3,893,683)
Total Activity in FY 2020	(433,342)
Net Pension Liability as of 2020	\$19,536,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 478000
 Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: \$7,668,190 Proportionate Share: 0.0014204

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,726,241	\$4,290,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,009	\$57,601
Net Difference Between Projected and Actual	367,169	0
Change of Assumptions	0	893,892
Changes in Proportion and Differences Between	61,356	39,558
Total	\$504,534	\$991,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$345,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,168
Total	\$356,675

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$857,050

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$419,058)
2022	(147,519)
2023	(75,904)
2024	155,964
2025	0
Thereafter	0
Total	(\$486,517)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,994,433	\$4,290,168	\$2,025,126

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

Net Pension Liability as of 2019	\$4,726,241
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(106,741)
- Net Difference Between Projected and Actual Investment	590,566
- Change of Assumptions	(381,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,356)
Pension Expense/Income	356,675
Contributions	(857,050)
Total Activity in FY 2020	(436,073)
Net Pension Liability as of 2020	\$4,290,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 479000
 Submission Unit Name: MISHAWAKA PUBLIC LIBRARY

Wages: \$1,830,834 Proportionate Share: 0.0003391

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,054,646	\$1,024,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,146	\$13,751
Net Difference Between Projected and Actual	87,656	0
Change of Assumptions	0	213,404
Changes in Proportion and Differences Between	71,015	2,374
Total	\$176,817	\$229,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,150
Total	\$119,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,054

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$70,398)
2022	(19,725)
2023	178
2024	37,233
2025	0
Thereafter	0
Total	(\$52,712)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,669,820	\$1,024,216	\$483,470

PERF Net Pension Liability - Unaudited

MISHAWAKA PUBLIC LIBRARY - 479000

Net Pension Liability as of 2019	\$1,054,646
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,532)
- Net Difference Between Projected and Actual Investment	137,506
- Change of Assumptions	(98,991)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,006
Pension Expense/Income	119,635
Contributions	(205,054)
Total Activity in FY 2020	(30,430)
Net Pension Liability as of 2020	\$1,024,216

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 480000
 Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: \$7,191,256 Proportionate Share: 0.0013321

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,500,836	\$4,023,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,284	\$54,020
Net Difference Between Projected and Actual	344,344	0
Change of Assumptions	0	838,322
Changes in Proportion and Differences Between	6,033	84,794
Total	\$421,661	\$977,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,642)
Total	\$298,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$791,865

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$430,515)
2022	(180,541)
2023	(90,689)
2024	146,270
2025	0
Thereafter	0
Total	(\$555,475)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,559,620	\$4,023,467	\$1,899,233

PERF Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 480000

Net Pension Liability as of 2019	\$4,500,836
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(101,917)
- Net Difference Between Projected and Actual Investment	557,087
- Change of Assumptions	(350,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,010)
Pension Expense/Income	298,386
Contributions	(791,865)
Total Activity in FY 2020	(477,369)
Net Pension Liability as of 2020	\$4,023,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 481000
 Submission Unit Name: HAMILTON EAST PUBLIC LIBRARY

Wages: \$2,766,444 Proportionate Share: 0.0005124

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,695,167	\$1,547,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,420	\$20,779
Net Difference Between Projected and Actual	132,454	0
Change of Assumptions	0	322,466
Changes in Proportion and Differences Between	66,422	1,380
Total	\$226,296	\$344,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,078
Total	\$162,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,842

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$116,348)
2022	(33,427)
2023	(24,816)
2024	56,262
2025	0
Thereafter	0
Total	(\$118,329)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,523,196	\$1,547,650	\$730,551

PERF Net Pension Liability - Unaudited

HAMILTON EAST PUBLIC LIBRARY - 481000

Net Pension Liability as of 2019	\$1,695,167
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,246)
- Net Difference Between Projected and Actual Investment	212,580
- Change of Assumptions	(138,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,160)
Pension Expense/Income	162,717
Contributions	(309,842)
Total Activity in FY 2020	(147,517)
Net Pension Liability as of 2020	\$1,547,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 482000
 Submission Unit Name: MILAN TOWNSHIP, ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$15,864	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	2,442	13,250
Total	\$2,442	\$13,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,461)
Total	(\$3,461)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,800

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,567)
2022	(3,934)
2023	(3,307)
2024	0
2025	0
Thereafter	0
Total	(\$10,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

Net Pension Liability as of 2019	\$15,864
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(420)
- Net Difference Between Projected and Actual Investment	750
- Change of Assumptions	1,721
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,654)
Pension Expense/Income	(3,461)
Contributions	(2,800)
Total Activity in FY 2020	(15,864)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 484000
 Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: \$4,649,206 Proportionate Share: 0.0008612

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,623,229	\$2,601,164

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,085	\$34,924
Net Difference Between Projected and Actual	222,618	0
Change of Assumptions	0	541,974
Changes in Proportion and Differences Between	243,445	25,402
Total	\$512,148	\$602,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	111,305
Total	\$320,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$517,679

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$154,374)
2022	(43,752)
2023	13,412
2024	94,562
2025	0
Thereafter	0
Total	(\$90,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,240,781	\$2,601,164	\$1,227,850

PERF Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 484000

Net Pension Liability as of 2019	\$2,623,229
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,301)
- Net Difference Between Projected and Actual Investment	346,611
- Change of Assumptions	(257,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143,909
Pension Expense/Income	320,789
Contributions	(517,679)
Total Activity in FY 2020	(22,065)
Net Pension Liability as of 2020	\$2,601,164

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 486000
 Submission Unit Name: SHELBY COUNTY PUBLIC LIBRARY

Wages: \$478,667 Proportionate Share: 0.0000887

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$276,303	\$267,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,747	\$3,597
Net Difference Between Projected and Actual	22,929	0
Change of Assumptions	0	55,821
Changes in Proportion and Differences Between	22,683	0
Total	\$50,359	\$59,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,653
Total	\$34,229

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,610

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,985)
2022	(3,747)
2023	(68)
2024	9,741
2025	0
Thereafter	0
Total	(\$9,059)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$436,783	\$267,909	\$126,463

PERF Net Pension Liability - Unaudited

SHELBY COUNTY PUBLIC LIBRARY - 486000

Net Pension Liability as of 2019	\$276,303
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,166)
- Net Difference Between Projected and Actual Investment	35,989
- Change of Assumptions	(25,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,011
Pension Expense/Income	34,229
Contributions	(53,610)
Total Activity in FY 2020	(8,394)
Net Pension Liability as of 2020	\$267,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 487000
 Submission Unit Name: ST JOSEPH COUNTY

Wages: \$44,502,944 Proportionate Share: 0.0082434

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$26,960,066	\$24,898,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$441,127	\$334,292
Net Difference Between Projected and Actual	2,130,894	0
Change of Assumptions	0	5,187,769
Changes in Proportion and Differences Between	405,614	130,216
Total	\$2,977,635	\$5,652,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,005,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,039
Total	\$2,039,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,973,522

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,464,720)
2022	(790,321)
2023	(324,755)
2024	905,154
2025	0
Thereafter	0
Total	(\$2,674,642)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,592,728	\$24,898,318	\$11,752,976

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

Net Pension Liability as of 2019	\$26,960,066
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(607,058)
- Net Difference Between Projected and Actual Investment	3,405,228
- Change of Assumptions	(2,263,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	337,402
Pension Expense/Income	2,039,215
Contributions	(4,973,522)
Total Activity in FY 2020	(2,061,748)
Net Pension Liability as of 2020	\$24,898,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 487001

Submission Unit Name: ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$264,620 Proportionate Share: 0.0000490

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$166,245	\$147,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,622	\$1,987
Net Difference Between Projected and Actual	12,666	0
Change of Assumptions	0	30,837
Changes in Proportion and Differences Between	5,008	3,588
Total	\$20,296	\$36,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,919
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,230
Total	\$13,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,637

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,688)
2022	(5,415)
2023	(3,392)
2024	5,379
2025	0
Thereafter	0
Total	(\$16,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$241,289	\$147,999	\$69,861

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

Net Pension Liability as of 2019	\$166,245
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,767)
- Net Difference Between Projected and Actual Investment	20,524
- Change of Assumptions	(12,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,713)
Pension Expense/Income	13,149
Contributions	(29,637)
Total Activity in FY 2020	(18,246)
Net Pension Liability as of 2020	\$147,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 488000
 Submission Unit Name: UNION CITY LIBRARY

Wages: \$37,000 Proportionate Share: 0.0000069

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,568	\$20,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$280
Net Difference Between Projected and Actual	1,784	0
Change of Assumptions	0	4,342
Changes in Proportion and Differences Between	11,043	5,327
Total	\$13,196	\$9,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,139
Total	\$2,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,144

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$825)
2022	873
2023	2,442
2024	757
2025	0
Thereafter	0
Total	\$3,247

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,977	\$20,841	\$9,838

PERF Net Pension Liability - Unaudited

UNION CITY LIBRARY - 488000

Net Pension Liability as of 2019	\$11,568
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(217)
- Net Difference Between Projected and Actual Investment	2,331
- Change of Assumptions	(3,088)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,574
Pension Expense/Income	2,817
Contributions	(4,144)
Total Activity in FY 2020	9,273
Net Pension Liability as of 2020	\$20,841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 490000
 Submission Unit Name: CAMBRIDGE CITY LIBRARY

Wages: \$91,239 Proportionate Share: 0.0000169

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$56,186	\$51,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$904	\$685
Net Difference Between Projected and Actual	4,369	0
Change of Assumptions	0	10,636
Changes in Proportion and Differences Between	3,644	371
Total	\$8,917	\$11,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,064
Total	\$7,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,219

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,249)
2022	(1,494)
2023	(886)
2024	1,854
2025	0
Thereafter	0
Total	(\$2,775)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$83,220	\$51,045	\$24,095

PERF Net Pension Liability - Unaudited

CAMBRIDGE CITY LIBRARY - 490000

Net Pension Liability as of 2019	\$56,186
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,269)
- Net Difference Between Projected and Actual Investment	7,025
- Change of Assumptions	(4,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,312)
Pension Expense/Income	7,175
Contributions	(10,219)
Total Activity in FY 2020	(5,141)
Net Pension Liability as of 2020	\$51,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 491000
 Submission Unit Name: ELKHART PUBLIC LIBRARY

Wages: \$3,162,998 Proportionate Share: 0.0005859

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,948,666	\$1,769,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,353	\$23,760
Net Difference Between Projected and Actual	151,453	0
Change of Assumptions	0	368,721
Changes in Proportion and Differences Between	60,373	12,387
Total	\$243,179	\$404,868

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,290
Total	\$166,808

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,256

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$151,639)
2022	(43,444)
2023	(30,940)
2024	64,334
2025	0
Thereafter	0
Total	(\$161,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,885,130	\$1,769,649	\$835,343

PERF Net Pension Liability - Unaudited

ELKHART PUBLIC LIBRARY - 491000

Net Pension Liability as of 2019	\$1,948,666
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,007)
- Net Difference Between Projected and Actual Investment	243,561
- Change of Assumptions	(157,321)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,802)
Pension Expense/Income	166,808
Contributions	(354,256)
Total Activity in FY 2020	(179,017)
Net Pension Liability as of 2020	\$1,769,649

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 492000
 Submission Unit Name: CLARK COUNTY

Wages: \$17,385,666 Proportionate Share: 0.0032204

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,822,101	\$9,726,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,332	\$130,596
Net Difference Between Projected and Actual	832,464	0
Change of Assumptions	0	2,026,675
Changes in Proportion and Differences Between	404,466	216,891
Total	\$1,409,262	\$2,374,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$783,350
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	113,000
Total	\$896,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,945,724

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$879,035)
2022	(241,628)
2023	(197,848)
2024	353,611
2025	0
Thereafter	0
Total	(\$964,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,858,119	\$9,726,878	\$4,591,465

PERF Net Pension Liability - Unaudited

CLARK COUNTY - 492000

Net Pension Liability as of 2019	\$10,822,101
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(244,829)
- Net Difference Between Projected and Actual Investment	1,343,997
- Change of Assumptions	(852,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(292,375)
Pension Expense/Income	896,350
Contributions	(1,945,724)
Total Activity in FY 2020	(1,095,223)
Net Pension Liability as of 2020	\$9,726,878

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 493000
 Submission Unit Name: NEW CARLISLE-OLIVE TWP LIBRARY

Wages: \$189,097 Proportionate Share: 0.0000350

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$107,084	\$105,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,873	\$1,419
Net Difference Between Projected and Actual	9,047	0
Change of Assumptions	0	22,026
Changes in Proportion and Differences Between	17,653	3,894
Total	\$28,573	\$27,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,869
Total	\$12,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,179

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,395)
2022	3,327
2023	458
2024	3,844
2025	0
Thereafter	0
Total	\$1,234

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$172,349	\$105,714	\$49,901

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TWP LIBRARY - 493000

Net Pension Liability as of 2019	\$107,084
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,382)
- Net Difference Between Projected and Actual Investment	14,109
- Change of Assumptions	(10,409)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,108
Pension Expense/Income	12,383
Contributions	(21,179)
Total Activity in FY 2020	(1,370)
Net Pension Liability as of 2020	\$105,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 495000
 Submission Unit Name: PLAINFIELD PUBLIC LIBRARY

Wages: \$821,442 Proportionate Share: 0.0001522

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$487,827	\$459,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,145	\$6,172
Net Difference Between Projected and Actual	39,343	0
Change of Assumptions	0	95,783
Changes in Proportion and Differences Between	37,529	361
Total	\$85,017	\$102,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,599
Total	\$54,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,002

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$28,866)
2022	(1,645)
2023	(3,500)
2024	16,712
2025	0
Thereafter	0
Total	(\$17,299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$749,474	\$459,704	\$216,998

PERF Net Pension Liability - Unaudited

PLAINFIELD PUBLIC LIBRARY - 495000

Net Pension Liability as of 2019	\$487,827
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,944)
- Net Difference Between Projected and Actual Investment	62,401
- Change of Assumptions	(42,862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	663
Pension Expense/Income	54,621
Contributions	(92,002)
Total Activity in FY 2020	(28,123)
Net Pension Liability as of 2020	\$459,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 497000
 Submission Unit Name: RICHMOND SANITARY DISTRICT

Wages: \$4,081,766 Proportionate Share: 0.0007561

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,345,273	\$2,283,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,461	\$30,662
Net Difference Between Projected and Actual	195,450	0
Change of Assumptions	0	475,832
Changes in Proportion and Differences Between	210,167	7,430
Total	\$446,078	\$513,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,874
Total	\$264,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$448,309

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$146,092)
2022	(4,775)
2023	(1)
2024	83,022
2025	0
Thereafter	0
Total	(\$67,846)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,723,241	\$2,283,720	\$1,078,005

PERF Net Pension Liability - Unaudited

RICHMOND SANITARY DISTRICT - 497000

Net Pension Liability as of 2019	\$2,345,273
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52,303)
- Net Difference Between Projected and Actual Investment	306,305
- Change of Assumptions	(221,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,367
Pension Expense/Income	264,792
Contributions	(448,309)
Total Activity in FY 2020	(61,553)
Net Pension Liability as of 2020	\$2,283,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 498000
 Submission Unit Name: RICHMOND-MORRISON-REEVES LIBRARY

Wages: \$837,675 Proportionate Share: 0.0001552

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$526,827	\$468,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,305	\$6,294
Net Difference Between Projected and Actual	40,119	0
Change of Assumptions	0	97,671
Changes in Proportion and Differences Between	25,793	22,368
Total	\$74,217	\$126,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,274)
Total	\$35,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,820

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$48,231)
2022	(10,099)
2023	(10,827)
2024	17,041
2025	0
Thereafter	0
Total	(\$52,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$764,247	\$468,765	\$221,275

PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

Net Pension Liability as of 2019	\$526,827
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,939)
- Net Difference Between Projected and Actual Investment	65,021
- Change of Assumptions	(40,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,284)
Pension Expense/Income	35,478
Contributions	(93,820)
Total Activity in FY 2020	(58,062)
Net Pension Liability as of 2020	\$468,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 501000
 Submission Unit Name: VINCENNES WATER DEPARTMENT

Wages: \$1,260,867 Proportionate Share: 0.0002336

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$769,088	\$705,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,501	\$9,473
Net Difference Between Projected and Actual	60,385	0
Change of Assumptions	0	147,010
Changes in Proportion and Differences Between	22,800	0
Total	\$95,686	\$156,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,355
Total	\$73,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,217

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,815)
2022	(22,233)
2023	(10,400)
2024	25,651
2025	0
Thereafter	0
Total	(\$60,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,150,309	\$705,564	\$333,054

PERF Net Pension Liability - Unaudited

VINCENNES WATER DEPARTMENT - 501000

Net Pension Liability as of 2019	\$769,088
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,337)
- Net Difference Between Projected and Actual Investment	96,738
- Change of Assumptions	(63,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,310)
Pension Expense/Income	73,177
Contributions	(141,217)
Total Activity in FY 2020	(63,524)
Net Pension Liability as of 2020	\$705,564

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 501001
 Submission Unit Name: VINCENNES SEWER DEPARTMENT

Wages: \$847,672 Proportionate Share: 0.0001570

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$560,869	\$474,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,401	\$6,367
Net Difference Between Projected and Actual	40,584	0
Change of Assumptions	0	98,804
Changes in Proportion and Differences Between	23,934	35,056
Total	\$72,919	\$140,227

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,505
Total	\$43,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,939

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$42,991)
2022	(23,709)
2023	(17,848)
2024	17,240
2025	0
Thereafter	0
Total	(\$67,308)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$773,110	\$474,202	\$223,842

PERF Net Pension Liability - Unaudited

VINCENNES SEWER DEPARTMENT - 501001

Net Pension Liability as of 2019	\$560,869
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,818)
- Net Difference Between Projected and Actual Investment	67,095
- Change of Assumptions	(37,958)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,742)
Pension Expense/Income	43,695
Contributions	(94,939)
Total Activity in FY 2020	(86,667)
Net Pension Liability as of 2020	\$474,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 502000
 Submission Unit Name: VINCENNES HOUSING AUTHORITY

Wages: \$679,456 Proportionate Share: 0.0001259

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$430,319	\$380,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,737	\$5,106
Net Difference Between Projected and Actual	32,545	0
Change of Assumptions	0	79,232
Changes in Proportion and Differences Between	16,433	26,539
Total	\$55,715	\$110,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,791)
Total	\$19,834

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,099

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$48,330)
2022	(11,140)
2023	(9,516)
2024	13,824
2025	0
Thereafter	0
Total	(\$55,162)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$619,966	\$380,268	\$179,501

PERF Net Pension Liability - Unaudited

VINCENNES HOUSING AUTHORITY - 502000

Net Pension Liability as of 2019	\$430,319
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,764)
- Net Difference Between Projected and Actual Investment	52,885
- Change of Assumptions	(32,549)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,358)
Pension Expense/Income	19,834
Contributions	(76,099)
Total Activity in FY 2020	(50,051)
Net Pension Liability as of 2020	\$380,268

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 505000
 Submission Unit Name: WASHINGTON CARNEGIE LIBRARY

Wages: \$112,438 Proportionate Share: 0.000208

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$77,008	\$62,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,113	\$843
Net Difference Between Projected and Actual	5,377	0
Change of Assumptions	0	13,090
Changes in Proportion and Differences Between	9,477	7,989
Total	\$15,967	\$21,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,364
Total	\$6,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,593

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,760)
2022	(451)
2023	(3,028)
2024	2,284
2025	0
Thereafter	0
Total	(\$5,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$102,425	\$62,824	\$29,655

PERF Net Pension Liability - Unaudited

WASHINGTON CARNEGIE LIBRARY - 505000

Net Pension Liability as of 2019	\$77,008
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,769)
- Net Difference Between Projected and Actual Investment	9,017
- Change of Assumptions	(4,736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,527)
Pension Expense/Income	6,424
Contributions	(12,593)
Total Activity in FY 2020	(14,184)
Net Pension Liability as of 2020	\$62,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 506000
 Submission Unit Name: CITY OF WASHINGTON

Wages: \$5,500,959 Proportionate Share: 0.0010190

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,420,741	\$3,077,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,529	\$41,323
Net Difference Between Projected and Actual	263,408	0
Change of Assumptions	0	641,281
Changes in Proportion and Differences Between	83,686	48,720
Total	\$401,623	\$731,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,986
Total	\$283,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$611,021

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$275,126)
2022	(103,730)
2023	(62,734)
2024	111,889
2025	0
Thereafter	0
Total	(\$329,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,017,831	\$3,077,782	\$1,452,833

PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

Net Pension Liability as of 2019	\$3,420,741
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(77,374)
- Net Difference Between Projected and Actual Investment	425,098
- Change of Assumptions	(270,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,333)
Pension Expense/Income	283,854
Contributions	(611,021)
Total Activity in FY 2020	(342,959)
Net Pension Liability as of 2020	\$3,077,782

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 508000
 Submission Unit Name: WABASH CARNEGIE LIBRARY

Wages: \$360,020 Proportionate Share: 0.0000667

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$234,329	\$201,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,569	\$2,705
Net Difference Between Projected and Actual	17,242	0
Change of Assumptions	0	41,976
Changes in Proportion and Differences Between	10,367	13,405
Total	\$31,178	\$58,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(737)
Total	\$15,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,322

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,620)
2022	(7,004)
2023	(6,607)
2024	7,323
2025	0
Thereafter	0
Total	(\$26,908)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$328,449	\$201,460	\$95,097

PERF Net Pension Liability - Unaudited

WABASH CARNEGIE LIBRARY - 508000

Net Pension Liability as of 2019	\$234,329
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,341)
- Net Difference Between Projected and Actual Investment	28,318
- Change of Assumptions	(16,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,457)
Pension Expense/Income	15,488
Contributions	(40,322)
Total Activity in FY 2020	(32,869)
Net Pension Liability as of 2020	\$201,460

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 509000
 Submission Unit Name: CITY OF WARSAW

Wages: \$5,433,154 Proportionate Share: 0.0010064

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,289,199	\$3,039,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,855	\$40,812
Net Difference Between Projected and Actual	260,151	0
Change of Assumptions	0	633,352
Changes in Proportion and Differences Between	123,586	0
Total	\$437,592	\$674,164

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,783
Total	\$313,586

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$607,563

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$238,572)
2022	(69,489)
2023	(39,017)
2024	110,506
2025	0
Thereafter	0
Total	(\$236,572)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,955,785	\$3,039,725	\$1,434,868

PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

Net Pension Liability as of 2019	\$3,289,199
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(74,054)
- Net Difference Between Projected and Actual Investment	415,623
- Change of Assumptions	(276,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,542)
Pension Expense/Income	313,586
Contributions	(607,563)
Total Activity in FY 2020	(249,474)
Net Pension Liability as of 2020	\$3,039,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 510000
 Submission Unit Name: CITY OF WEST LAFAYETTE

Wages: \$5,935,335 Proportionate Share: 0.0010994

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,783,306	\$3,320,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,832	\$44,584
Net Difference Between Projected and Actual	284,192	0
Change of Assumptions	0	691,879
Changes in Proportion and Differences Between	48,774	127,724
Total	\$391,798	\$864,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,253
Total	\$271,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$656,917

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$334,206)
2022	(167,820)
2023	(91,081)
2024	120,718
2025	0
Thereafter	0
Total	(\$472,389)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,413,742	\$3,320,621	\$1,567,463

PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

Net Pension Liability as of 2019	\$3,783,306
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(85,933)
- Net Difference Between Projected and Actual Investment	463,019
- Change of Assumptions	(281,448)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,084)
Pension Expense/Income	271,678
Contributions	(656,917)
Total Activity in FY 2020	(462,685)
Net Pension Liability as of 2020	\$3,320,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 511000
 Submission Unit Name: MSD MT VERNON

Wages: \$3,593,562 Proportionate Share: 0.0006656

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,168,122	\$2,010,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,618	\$26,992
Net Difference Between Projected and Actual	172,056	0
Change of Assumptions	0	418,878
Changes in Proportion and Differences Between	56,527	17,122
Total	\$264,201	\$462,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,546
Total	\$167,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$402,480

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$194,370)
2022	(53,636)
2023	(23,870)
2024	73,085
2025	0
Thereafter	0
Total	(\$198,791)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,277,594	\$2,010,374	\$948,975

PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

Net Pension Liability as of 2019	\$2,168,122
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,785)
- Net Difference Between Projected and Actual Investment	274,538
- Change of Assumptions	(183,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,198
Pension Expense/Income	167,451
Contributions	(402,480)
Total Activity in FY 2020	(157,748)
Net Pension Liability as of 2020	\$2,010,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 512000
 Submission Unit Name: MUNCIE PUBLIC LIBRARY

Wages: \$1,510,411 Proportionate Share: 0.0002798

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$890,054	\$845,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,973	\$11,347
Net Difference Between Projected and Actual	72,327	0
Change of Assumptions	0	176,085
Changes in Proportion and Differences Between	45,631	3,894
Total	\$132,931	\$191,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,957
Total	\$85,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,165

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$69,900)
2022	(14,454)
2023	(4,763)
2024	30,722
2025	0
Thereafter	0
Total	(\$58,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,377,811	\$845,106	\$398,923

PERF Net Pension Liability - Unaudited

MUNCIE PUBLIC LIBRARY - 512000

Net Pension Liability as of 2019	\$890,054
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,942)
- Net Difference Between Projected and Actual Investment	114,398
- Change of Assumptions	(79,528)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,272
Pension Expense/Income	85,017
Contributions	(169,165)
Total Activity in FY 2020	(44,948)
Net Pension Liability as of 2020	\$845,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 513000
 Submission Unit Name: CITY OF MUNCIE HOUSING AUTHORITY

Wages: \$571,320 Proportionate Share: 0.0001058

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$335,794	\$319,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,662	\$4,290
Net Difference Between Projected and Actual	27,349	0
Change of Assumptions	0	66,582
Changes in Proportion and Differences Between	25,735	49,893
Total	\$58,746	\$120,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,767)
Total	\$12,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,988

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,956)
2022	(26,072)
2023	(1,610)
2024	11,619
2025	0
Thereafter	0
Total	(\$62,019)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$520,988	\$319,558	\$150,844

PERF Net Pension Liability - Unaudited
CITY OF MUNCIE HOUSING AUTHORITY - 513000

Net Pension Liability as of 2019	\$335,794
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,520)
- Net Difference Between Projected and Actual Investment	43,221
- Change of Assumptions	(30,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,237
Pension Expense/Income	12,968
Contributions	(63,988)
Total Activity in FY 2020	(16,236)
Net Pension Liability as of 2020	\$319,558

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 516000
 Submission Unit Name: NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$363,164 Proportionate Share: 0.0000673

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$228,049	\$203,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,601	\$2,729
Net Difference Between Projected and Actual	17,397	0
Change of Assumptions	0	42,353
Changes in Proportion and Differences Between	1,762	7,249
Total	\$22,760	\$52,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,280)
Total	\$14,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,674

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,972)
2022	(10,391)
2023	(4,598)
2024	7,390
2025	0
Thereafter	0
Total	(\$29,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$331,403	\$203,273	\$95,953

PERF Net Pension Liability - Unaudited

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

Net Pension Liability as of 2019	\$228,049
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,167)
- Net Difference Between Projected and Actual Investment	28,176
- Change of Assumptions	(17,613)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,588)
Pension Expense/Income	14,090
Contributions	(40,674)
Total Activity in FY 2020	(24,776)
Net Pension Liability as of 2020	\$203,273

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 518000
 Submission Unit Name: FULTON COUNTY LIBRARY

Wages: \$610,179 Proportionate Share: 0.0001130

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$353,642	\$341,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,047	\$4,582
Net Difference Between Projected and Actual	29,210	0
Change of Assumptions	0	71,114
Changes in Proportion and Differences Between	29,162	12,899
Total	\$64,419	\$88,595

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	238
Total	\$27,725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,514

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,517)
2022	(2,745)
2023	(1,321)
2024	12,407
2025	0
Thereafter	0
Total	(\$24,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$556,443	\$341,305	\$161,109

PERF Net Pension Liability - Unaudited

FULTON COUNTY LIBRARY - 518000

Net Pension Liability as of 2019	\$353,642
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,899)
- Net Difference Between Projected and Actual Investment	45,926
- Change of Assumptions	(32,750)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,175
Pension Expense/Income	27,725
Contributions	(64,514)
Total Activity in FY 2020	(12,337)
Net Pension Liability as of 2020	\$341,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 519000
 Submission Unit Name: WARSAW COMMUNITY PUBLIC LIBRARY

Wages: \$1,054,330 Proportionate Share: 0.0001953

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$631,928	\$589,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,451	\$7,920
Net Difference Between Projected and Actual	50,484	0
Change of Assumptions	0	122,907
Changes in Proportion and Differences Between	21,742	0
Total	\$82,677	\$130,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,313
Total	\$61,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,085

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$47,721)
2022	(15,914)
2023	(5,958)
2024	21,443
2025	0
Thereafter	0
Total	(\$48,150)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$961,710	\$589,883	\$278,448

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY PUBLIC LIBRARY - 519000

Net Pension Liability as of 2019	\$631,928
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,202)
- Net Difference Between Projected and Actual Investment	80,354
- Change of Assumptions	(54,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,422
Pension Expense/Income	61,819
Contributions	(118,085)
Total Activity in FY 2020	(42,045)
Net Pension Liability as of 2020	\$589,883

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 522000
 Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: \$3,701,867 Proportionate Share: 0.0006857

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,289,418	\$2,071,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,694	\$27,807
Net Difference Between Projected and Actual	177,251	0
Change of Assumptions	0	431,527
Changes in Proportion and Differences Between	24,081	165,340
Total	\$238,026	\$624,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,055)
Total	\$98,739

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,608

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$272,421)
2022	(151,135)
2023	(38,385)
2024	75,293
2025	0
Thereafter	0
Total	(\$386,648)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,376,572	\$2,071,084	\$977,632

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF MUNSTER - 522000

Net Pension Liability as of 2019	\$2,289,418
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,736)
- Net Difference Between Projected and Actual Investment	285,466
- Change of Assumptions	(183,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,965
Pension Expense/Income	98,739
Contributions	(414,608)
Total Activity in FY 2020	(218,334)
Net Pension Liability as of 2020	\$2,071,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 525000
 Submission Unit Name: EAST CHICAGO PUBLIC LIBRARY

Wages: \$1,073,104 Proportionate Share: 0.0001988

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$639,860	\$600,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,638	\$8,062
Net Difference Between Projected and Actual	51,389	0
Change of Assumptions	0	125,110
Changes in Proportion and Differences Between	25,102	1,104
Total	\$87,129	\$134,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,875
Total	\$59,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,252

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$47,438)
2022	(15,663)
2023	(5,873)
2024	21,827
2025	0
Thereafter	0
Total	(\$47,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$978,945	\$600,454	\$283,438

PERF Net Pension Liability - Unaudited

EAST CHICAGO PUBLIC LIBRARY - 525000

Net Pension Liability as of 2019	\$639,860
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,367)
- Net Difference Between Projected and Actual Investment	81,634
- Change of Assumptions	(55,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,041
Pension Expense/Income	59,232
Contributions	(117,252)
Total Activity in FY 2020	(39,406)
Net Pension Liability as of 2020	\$600,454

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 528000
 Submission Unit Name: CITY OF EAST CHICAGO

Wages: \$9,721,750 Proportionate Share: 0.0018008

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,264,748	\$5,439,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,366	\$73,027
Net Difference Between Projected and Actual	465,501	0
Change of Assumptions	0	1,133,287
Changes in Proportion and Differences Between	83,370	497,555
Total	\$645,237	\$1,703,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$438,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(157,807)
Total	\$280,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,088,032

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$690,318)
2022	(402,751)
2023	(163,297)
2024	197,734
2025	0
Thereafter	0
Total	(\$1,058,632)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,867,625	\$5,439,126	\$2,567,479

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

Net Pension Liability as of 2019	\$6,264,748
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(142,549)
- Net Difference Between Projected and Actual Investment	761,620
- Change of Assumptions	(453,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(183,234)
Pension Expense/Income	280,231
Contributions	(1,088,032)
Total Activity in FY 2020	(825,622)
Net Pension Liability as of 2020	\$5,439,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 528001
 Submission Unit Name: CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT - 528001

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 529000
 Submission Unit Name: EAST CHICAGO WATER DEPARTMENT

Wages: \$807,794 Proportionate Share: 0.0001496

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$540,047	\$451,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,006	\$6,067
Net Difference Between Projected and Actual	38,671	0
Change of Assumptions	0	94,147
Changes in Proportion and Differences Between	4,350	110,944
Total	\$51,027	\$211,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,510)
Total	(20,120)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,473

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$97,419)
2022	(60,747)
2023	(18,392)
2024	16,427
2025	0
Thereafter	0
Total	(160,131)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$736,671	\$451,851	\$213,291

PERF Net Pension Liability - Unaudited

EAST CHICAGO WATER DEPARTMENT - 529000

Net Pension Liability as of 2019	\$540,047
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,361)
- Net Difference Between Projected and Actual Investment	64,198
- Change of Assumptions	(35,560)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,120
Pension Expense/Income	(20,120)
Contributions	(90,473)
Total Activity in FY 2020	(88,196)
Net Pension Liability as of 2020	\$451,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 530000
 Submission Unit Name: PORTAGE TOWNSHIP, ST JOSEPH COUNTY

Wages: \$140,329 Proportionate Share: 0.0000260

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$108,406	\$78,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,391	\$1,054
Net Difference Between Projected and Actual	6,721	0
Change of Assumptions	0	16,362
Changes in Proportion and Differences Between	138	61,632
Total	\$8,250	\$79,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,609)
Total	(\$28,285)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,717

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,954)
2022	(25,906)
2023	(6,794)
2024	2,856
2025	0
Thereafter	0
Total	(\$70,798)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$128,031	\$78,530	\$37,069

PERF Net Pension Liability - Unaudited
PORTAGE TOWNSHIP, ST JOSEPH COUNTY - 530000

Net Pension Liability as of 2019	\$108,406
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,534)
- Net Difference Between Projected and Actual Investment	11,845
- Change of Assumptions	(4,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,416
Pension Expense/Income	(28,285)
Contributions	(15,717)
Total Activity in FY 2020	(29,876)
Net Pension Liability as of 2020	\$78,530

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 531000
 Submission Unit Name: PLYMOUTH PUBLIC LIBRARY

Wages: \$507,982 Proportionate Share: 0.0000941

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$320,591	\$284,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,036	\$3,816
Net Difference Between Projected and Actual	24,325	0
Change of Assumptions	0	59,219
Changes in Proportion and Differences Between	11,929	8,005
Total	\$41,290	\$71,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,889
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,283
Total	\$27,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,894

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,754)
2022	(8,479)
2023	(6,851)
2024	10,334
2025	0
Thereafter	0
Total	(\$29,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$463,374	\$284,219	\$134,162

PERF Net Pension Liability - Unaudited

PLYMOUTH PUBLIC LIBRARY - 531000

Net Pension Liability as of 2019	\$320,591
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,269)
- Net Difference Between Projected and Actual Investment	39,479
- Change of Assumptions	(24,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,421)
Pension Expense/Income	27,172
Contributions	(56,894)
Total Activity in FY 2020	(36,372)
Net Pension Liability as of 2020	\$284,219

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 534000
 Submission Unit Name: EASTERN HOWARD SCHOOL CORPORATION

Wages: \$1,076,020 Proportionate Share: 0.0001993

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$588,962	\$601,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,665	\$8,082
Net Difference Between Projected and Actual	51,518	0
Change of Assumptions	0	125,424
Changes in Proportion and Differences Between	99,806	9,054
Total	\$161,989	\$142,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,761
Total	\$81,240

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,436

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,858)
2022	16,687
2023	7,717
2024	21,883
2025	0
Thereafter	0
Total	\$19,429

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$981,407	\$601,965	\$284,151

PERF Net Pension Liability - Unaudited
EASTERN HOWARD SCHOOL CORPORATION - 534000

Net Pension Liability as of 2019	\$588,962
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,013)
- Net Difference Between Projected and Actual Investment	79,357
- Change of Assumptions	(61,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,385
Pension Expense/Income	81,240
Contributions	(120,436)
Total Activity in FY 2020	13,003
Net Pension Liability as of 2020	\$601,965

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 535000
 Submission Unit Name: ANDERSON PUBLIC LIBRARY

Wages: \$1,528,307 Proportionate Share: 0.0002831

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,007,383	\$855,074

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,149	\$11,480
Net Difference Between Projected and Actual	73,180	0
Change of Assumptions	0	178,162
Changes in Proportion and Differences Between	2,065	64,539
Total	\$90,394	\$254,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,157)
Total	\$46,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,171

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$109,526)
2022	(54,141)
2023	(31,204)
2024	31,084
2025	0
Thereafter	0
Total	(\$163,787)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,394,061	\$855,074	\$403,628

PERF Net Pension Liability - Unaudited

ANDERSON PUBLIC LIBRARY - 535000

Net Pension Liability as of 2019	\$1,007,383
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,006)
- Net Difference Between Projected and Actual Investment	120,796
- Change of Assumptions	(68,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,758)
Pension Expense/Income	46,706
Contributions	(171,171)
Total Activity in FY 2020	(152,309)
Net Pension Liability as of 2020	\$855,074

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 536000
 Submission Unit Name: NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY

Wages: \$1,509,520 Proportionate Share: 0.0002796

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$940,621	\$844,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,962	\$11,339
Net Difference Between Projected and Actual	72,276	0
Change of Assumptions	0	175,959
Changes in Proportion and Differences Between	19,510	24,396
Total	\$106,748	\$211,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,082)
Total	\$59,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,945

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$90,051)
2022	(28,167)
2023	(17,428)
2024	30,700
2025	0
Thereafter	0
Total	(\$104,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,376,826	\$844,502	\$398,638

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

Net Pension Liability as of 2019	\$940,621
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,284)
- Net Difference Between Projected and Actual Investment	116,737
- Change of Assumptions	(73,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,641)
Pension Expense/Income	59,930
Contributions	(168,945)
Total Activity in FY 2020	(96,119)
Net Pension Liability as of 2020	\$844,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 537000
 Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION

Wages: \$6,368,165 Proportionate Share: 0.0011796

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,139,262	\$3,562,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,124	\$47,836
Net Difference Between Projected and Actual	304,923	0
Change of Assumptions	0	742,350
Changes in Proportion and Differences Between	93,296	211,070
Total	\$461,343	\$1,001,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$286,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,732
Total	\$301,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$697,627

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$342,489)
2022	(207,893)
2023	(119,055)
2024	129,524
2025	0
Thereafter	0
Total	(\$539,913)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,808,669	\$3,562,857	\$1,681,807

PERF Net Pension Liability - Unaudited
ANDERSON COMMUNITY SCHOOL CORPORATION - 537000

Net Pension Liability as of 2019	\$4,139,262
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(94,318)
- Net Difference Between Projected and Actual Investment	500,575
- Change of Assumptions	(293,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(293,397)
Pension Expense/Income	301,665
Contributions	(697,627)
Total Activity in FY 2020	(576,405)
Net Pension Liability as of 2020	\$3,562,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 537001
 Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA

Wages: \$504,445 Proportionate Share: 0.0000934

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$296,795	\$282,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,998	\$3,788
Net Difference Between Projected and Actual	24,144	0
Change of Assumptions	0	58,779
Changes in Proportion and Differences Between	16,169	26,090
Total	\$45,311	\$88,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,294)
Total	\$17,425

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,498

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$33,230)
2022	(18,865)
2023	(1,506)
2024	10,255
2025	0
Thereafter	0
Total	(\$43,346)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$459,927	\$282,105	\$133,164

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

Net Pension Liability as of 2019	\$296,795
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,649)
- Net Difference Between Projected and Actual Investment	38,173
- Change of Assumptions	(26,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,440
Pension Expense/Income	17,425
Contributions	(56,498)
Total Activity in FY 2020	(14,690)
Net Pension Liability as of 2020	\$282,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 538000
 Submission Unit Name: HOWARD COUNTY

Wages: \$18,239,753 Proportionate Share: 0.0033786

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,379,334	\$10,204,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,798	\$137,011
Net Difference Between Projected and Actual	873,358	0
Change of Assumptions	0	2,126,234
Changes in Proportion and Differences Between	233,325	233,222
Total	\$1,287,481	\$2,496,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$821,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(655)
Total	\$821,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,028,354

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,018,322)
2022	(344,918)
2023	(216,728)
2024	370,982
2025	0
Thereafter	0
Total	(\$1,208,986)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,637,139	\$10,204,704	\$4,817,018

PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

Net Pension Liability as of 2019	\$11,379,334
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(257,534)
- Net Difference Between Projected and Actual Investment	1,411,230
- Change of Assumptions	(891,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(229,400)
Pension Expense/Income	821,177
Contributions	(2,028,354)
Total Activity in FY 2020	(1,174,630)
Net Pension Liability as of 2020	\$10,204,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 539000
 Submission Unit Name: NEW ALBANY-FLOYD CO SCHOOL CORP

Wages: \$12,786,561 Proportionate Share: 0.0023685

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,765,578	\$7,153,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,745	\$96,049
Net Difference Between Projected and Actual	612,250	0
Change of Assumptions	0	1,490,554
Changes in Proportion and Differences Between	52,171	184,493
Total	\$791,166	\$1,771,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$576,129
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(111,149)
Total	\$464,980

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,412,083

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$832,557)
2022	(305,645)
2023	(101,797)
2024	260,069
2025	0
Thereafter	0
Total	(\$979,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,663,134	\$7,153,804	\$3,376,874

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

Net Pension Liability as of 2019	\$7,765,578
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(174,934)
- Net Difference Between Projected and Actual Investment	979,309
- Change of Assumptions	(648,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	179,061
Pension Expense/Income	464,980
Contributions	(1,412,083)
Total Activity in FY 2020	(611,774)
Net Pension Liability as of 2020	\$7,153,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 540000
 Submission Unit Name: NORTHWEST ALLEN CO SCHOOLS

Wages: \$6,713,715 Proportionate Share: 0.0012436

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,096,626	\$3,756,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,548	\$50,431
Net Difference Between Projected and Actual	321,467	0
Change of Assumptions	0	782,627
Changes in Proportion and Differences Between	132,428	1
Total	\$520,443	\$833,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$302,501
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	87,092
Total	\$389,593

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$746,904

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$292,309)
2022	(99,854)
2023	(57,005)
2024	136,552
2025	0
Thereafter	0
Total	(\$312,616)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,123,822	\$3,756,162	\$1,773,055

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN CO SCHOOLS - 540000

Net Pension Liability as of 2019	\$4,096,626
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(92,360)
- Net Difference Between Projected and Actual Investment	515,104
- Change of Assumptions	(338,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,692)
Pension Expense/Income	389,593
Contributions	(746,904)
Total Activity in FY 2020	(340,464)
Net Pension Liability as of 2020	\$3,756,162

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 541000
 Submission Unit Name: NORTH CIVIL TOWNSHIP

Wages: \$1,020,682 Proportionate Share: 0.0001891

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$630,937	\$571,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,119	\$7,669
Net Difference Between Projected and Actual	48,882	0
Change of Assumptions	0	119,005
Changes in Proportion and Differences Between	12,702	7,594
Total	\$71,703	\$134,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,910
Total	\$47,908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,812

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$55,032)
2022	(17,702)
2023	(10,595)
2024	20,764
2025	0
Thereafter	0
Total	(\$62,565)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$931,179	\$571,157	\$269,608

PERF Net Pension Liability - Unaudited

NORTH CIVIL TOWNSHIP - 541000

Net Pension Liability as of 2019	\$630,937
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,257)
- Net Difference Between Projected and Actual Investment	78,705
- Change of Assumptions	(50,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,766)
Pension Expense/Income	47,908
Contributions	(113,812)
Total Activity in FY 2020	(59,780)
Net Pension Liability as of 2020	\$571,157

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 541001
 Submission Unit Name: NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$727,346 Proportionate Share: 0.0001347

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$439,243	\$406,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,208	\$5,462
Net Difference Between Projected and Actual	34,820	0
Change of Assumptions	0	84,770
Changes in Proportion and Differences Between	5,966	17,175
Total	\$47,994	\$107,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,378)
Total	\$20,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,464

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$52,509)
2022	(16,749)
2023	(4,945)
2024	14,790
2025	0
Thereafter	0
Total	(\$59,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$663,299	\$406,847	\$192,048

PERF Net Pension Liability - Unaudited

NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 541001

Net Pension Liability as of 2019	\$439,243
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,885)
- Net Difference Between Projected and Actual Investment	55,582
- Change of Assumptions	(37,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,103
Pension Expense/Income	20,387
Contributions	(81,464)
Total Activity in FY 2020	(32,396)
Net Pension Liability as of 2020	\$406,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 547000
 Submission Unit Name: FRANKFORT COMMUNITY PUBLIC LIBRARY

Wages: \$723,526 Proportionate Share: 0.0001340

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$467,667	\$404,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,171	\$5,434
Net Difference Between Projected and Actual	34,639	0
Change of Assumptions	0	84,329
Changes in Proportion and Differences Between	2,158	33,568
Total	\$43,968	\$123,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,753)
Total	\$20,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,035

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,205)
2022	(28,370)
2023	(12,503)
2024	14,715
2025	0
Thereafter	0
Total	(\$79,363)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$659,852	\$404,733	\$191,050

PERF Net Pension Liability - Unaudited
FRANKFORT COMMUNITY PUBLIC LIBRARY - 547000

Net Pension Liability as of 2019	\$467,667
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,647)
- Net Difference Between Projected and Actual Investment	56,744
- Change of Assumptions	(33,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,244)
Pension Expense/Income	20,842
Contributions	(81,035)
Total Activity in FY 2020	(62,934)
Net Pension Liability as of 2020	\$404,733

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 550000
 Submission Unit Name: RUSHVILLE PUBLIC LIBRARY

Wages: \$149,367 Proportionate Share: 0.0000277

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$94,525	\$83,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,482	\$1,123
Net Difference Between Projected and Actual	7,160	0
Change of Assumptions	0	17,432
Changes in Proportion and Differences Between	1,820	2,756
Total	\$10,462	\$21,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56)
Total	\$6,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,729

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,599)
2022	(3,232)
2023	(2,059)
2024	3,041
2025	0
Thereafter	0
Total	(\$10,849)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$136,402	\$83,665	\$39,493

PERF Net Pension Liability - Unaudited

RUSHVILLE PUBLIC LIBRARY - 550000

Net Pension Liability as of 2019	\$94,525
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,144)
- Net Difference Between Projected and Actual Investment	11,628
- Change of Assumptions	(7,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,120)
Pension Expense/Income	6,682
Contributions	(16,729)
Total Activity in FY 2020	(10,860)
Net Pension Liability as of 2020	\$83,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 558000
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$1,049,705 Proportionate Share: 0.0001944

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$624,327	\$587,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,403	\$7,883
Net Difference Between Projected and Actual	50,252	0
Change of Assumptions	0	122,341
Changes in Proportion and Differences Between	16,645	13,839
Total	\$77,300	\$144,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,421)
Total	\$40,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,568

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$62,657)
2022	(20,686)
2023	(4,767)
2024	21,347
2025	0
Thereafter	0
Total	(\$66,763)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$957,278	\$587,165	\$277,165

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 558000

Net Pension Liability as of 2019	\$624,327
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,012)
- Net Difference Between Projected and Actual Investment	79,762
- Change of Assumptions	(54,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,401
Pension Expense/Income	40,866
Contributions	(117,568)
Total Activity in FY 2020	(37,162)
Net Pension Liability as of 2020	\$587,165

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 559000
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$410,930 Proportionate Share: 0.0000761

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$277,956	\$229,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,072	\$3,086
Net Difference Between Projected and Actual	19,672	0
Change of Assumptions	0	47,892
Changes in Proportion and Differences Between	7,076	22,083
Total	\$30,820	\$73,061

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,467)
Total	\$15,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,024

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,587)
2022	(13,856)
2023	(10,154)
2024	8,356
2025	0
Thereafter	0
Total	(\$42,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$374,737	\$229,852	\$108,499

PERF Net Pension Liability - Unaudited

WHITING PUBLIC LIBRARY - 559000

Net Pension Liability as of 2019	\$277,956
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,374)
- Net Difference Between Projected and Actual Investment	32,810
- Change of Assumptions	(17,738)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,822)
Pension Expense/Income	15,044
Contributions	(46,024)
Total Activity in FY 2020	(48,104)
Net Pension Liability as of 2020	\$229,852

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 562000
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$14,500 Proportionate Share: 0.000027

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,593	\$8,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144	\$109
Net Difference Between Projected and Actual	698	0
Change of Assumptions	0	1,699
Changes in Proportion and Differences Between	1,107	3,947
Total	\$1,949	\$5,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,874)
Total	(\$1,217)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,624

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,835)
2022	(1,220)
2023	(48)
2024	297
2025	0
Thereafter	0
Total	(\$3,806)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,296	\$8,155	\$3,850

PERF Net Pension Liability - Unaudited
MAUMEE CIVIL TOWNSHIP - 562000

Net Pension Liability as of 2019	\$8,593
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(193)
- Net Difference Between Projected and Actual Investment	1,104
- Change of Assumptions	(767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,259
Pension Expense/Income	(1,217)
Contributions	(1,624)
Total Activity in FY 2020	(438)
Net Pension Liability as of 2020	\$8,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 564000
 Submission Unit Name: ABOITE TOWNSHIP-ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

ABOITE TOWNSHIP-ALLEN COUNTY - 564000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 566000
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$671,305 Proportionate Share: 0.0001243

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$382,396	\$375,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,652	\$5,041
Net Difference Between Projected and Actual	32,131	0
Change of Assumptions	0	78,225
Changes in Proportion and Differences Between	26,680	1,721
Total	\$65,463	\$84,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,536
Total	\$37,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,186

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,621)
2022	(4,656)
2023	1,105
2024	13,648
2025	0
Thereafter	0
Total	(\$19,524)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$612,087	\$375,435	\$177,220

PERF Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL DISTRICT - 566000

Net Pension Liability as of 2019	\$382,396
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,515)
- Net Difference Between Projected and Actual Investment	50,206
- Change of Assumptions	(36,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,503
Pension Expense/Income	37,772
Contributions	(75,186)
Total Activity in FY 2020	(6,961)
Net Pension Liability as of 2020	\$375,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 567000
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$2,004,224 Proportionate Share: 0.0003712

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,195,442	\$1,121,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,864	\$15,053
Net Difference Between Projected and Actual	95,954	0
Change of Assumptions	0	233,605
Changes in Proportion and Differences Between	28,968	27,455
Total	\$144,786	\$276,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,826)
Total	\$82,467

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,466

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$118,498)
2022	(43,662)
2023	(9,925)
2024	40,758
2025	0
Thereafter	0
Total	(\$131,327)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,827,889	\$1,121,170	\$529,236

PERF Net Pension Liability - Unaudited
MANCHESTER COMMUNITY SCHOOLS - 567000

Net Pension Liability as of 2019	\$1,195,442
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,844)
- Net Difference Between Projected and Actual Investment	152,459
- Change of Assumptions	(103,918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,030
Pension Expense/Income	82,467
Contributions	(224,466)
Total Activity in FY 2020	(74,272)
Net Pension Liability as of 2020	\$1,121,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 569000
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$1,778,436 Proportionate Share: 0.0003294

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,136,942	\$994,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,627	\$13,358
Net Difference Between Projected and Actual	85,149	0
Change of Assumptions	0	207,299
Changes in Proportion and Differences Between	10,758	54,805
Total	\$113,534	\$275,462

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,125
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,781)
Total	\$64,344

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,185

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$116,052)
2022	(54,434)
2023	(27,612)
2024	36,170
2025	0
Thereafter	0
Total	(\$161,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,622,055	\$994,918	\$469,640

PERF Net Pension Liability - Unaudited

HANCOCK CO PUBLIC LIBRARY - 569000

Net Pension Liability as of 2019	\$1,136,942
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,837)
- Net Difference Between Projected and Actual Investment	138,889
- Change of Assumptions	(83,958)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,277)
Pension Expense/Income	64,344
Contributions	(199,185)
Total Activity in FY 2020	(142,024)
Net Pension Liability as of 2020	\$994,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 570000
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$580,080 Proportionate Share: 0.0001074

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$336,125	\$324,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,747	\$4,355
Net Difference Between Projected and Actual	27,763	0
Change of Assumptions	0	67,589
Changes in Proportion and Differences Between	21,118	1,357
Total	\$54,628	\$73,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,125
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,106
Total	\$33,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,969

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,615)
2022	(4,396)
2023	(456)
2024	11,794
2025	0
Thereafter	0
Total	(\$18,673)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$528,867	\$324,390	\$153,125

PERF Net Pension Liability - Unaudited

GREENWOOD LIBRARY - 570000

Net Pension Liability as of 2019	\$336,125
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,508)
- Net Difference Between Projected and Actual Investment	43,651
- Change of Assumptions	(31,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,985
Pension Expense/Income	33,231
Contributions	(64,969)
Total Activity in FY 2020	(11,735)
Net Pension Liability as of 2020	\$324,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 571000
 Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$2,536,429 Proportionate Share: 0.0004698

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,595,354	\$1,418,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,140	\$19,052
Net Difference Between Projected and Actual	121,442	0
Change of Assumptions	0	295,656
Changes in Proportion and Differences Between	56,353	35,608
Total	\$202,935	\$350,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,680
Total	\$142,957

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$284,068

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$115,146)
2022	(50,904)
2023	(32,916)
2024	51,585
2025	0
Thereafter	0
Total	(\$147,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,313,422	\$1,418,981	\$669,814

PERF Net Pension Liability - Unaudited
GREENCASTLE CONSOLIDATED SCHOOLS - 571000

Net Pension Liability as of 2019	\$1,595,354
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,156)
- Net Difference Between Projected and Actual Investment	196,850
- Change of Assumptions	(122,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,372)
Pension Expense/Income	142,957
Contributions	(284,068)
Total Activity in FY 2020	(176,373)
Net Pension Liability as of 2020	\$1,418,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 572000
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$1,602,703 Proportionate Share: 0.0002969

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$939,960	\$896,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,888	\$12,040
Net Difference Between Projected and Actual	76,748	0
Change of Assumptions	0	186,846
Changes in Proportion and Differences Between	65,504	5,253
Total	\$158,140	\$204,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,844
Total	\$94,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,503

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$66,808)
2022	(7,848)
2023	(3,944)
2024	32,601
2025	0
Thereafter	0
Total	(\$45,999)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,462,016	\$896,755	\$423,303

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY LIBRARY - 572000

Net Pension Liability as of 2019	\$939,960
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,042)
- Net Difference Between Projected and Actual Investment	121,178
- Change of Assumptions	(84,874)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,972
Pension Expense/Income	94,064
Contributions	(179,503)
Total Activity in FY 2020	(43,205)
Net Pension Liability as of 2020	\$896,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 575000
 Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$15,004,574 Proportionate Share: 0.0027793

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,357,627	\$8,394,582

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,728	\$112,708
Net Difference Between Projected and Actual	718,441	0
Change of Assumptions	0	1,749,080
Changes in Proportion and Differences Between	119,660	240,868
Total	\$986,829	\$2,102,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$676,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,681
Total	\$714,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,678,550

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$836,786)
2022	(408,916)
2023	(175,302)
2024	305,177
2025	0
Thereafter	0
Total	(\$1,115,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,686,024	\$8,394,582	\$3,962,570

PERF Net Pension Liability - Unaudited

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

Net Pension Liability as of 2019	\$9,357,627
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(211,767)
- Net Difference Between Projected and Actual Investment	1,160,752
- Change of Assumptions	(733,920)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(214,295)
Pension Expense/Income	714,735
Contributions	(1,678,550)
Total Activity in FY 2020	(963,045)
Net Pension Liability as of 2020	\$8,394,582

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 577000
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$5,093,347 Proportionate Share: 0.0009435

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,110,726	\$2,849,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,489	\$38,261
Net Difference Between Projected and Actual	243,892	0
Change of Assumptions	0	593,767
Changes in Proportion and Differences Between	13,167	187,985
Total	\$307,548	\$820,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(193,421)
Total	\$36,082

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$570,275

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$459,172)
2022	(113,773)
2023	(43,121)
2024	103,601
2025	0
Thereafter	0
Total	(\$512,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,646,049	\$2,849,742	\$1,345,189

PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

Net Pension Liability as of 2019	\$3,110,726
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(70,143)
- Net Difference Between Projected and Actual Investment	390,928
- Change of Assumptions	(256,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208,725
Pension Expense/Income	36,082
Contributions	(570,275)
Total Activity in FY 2020	(260,984)
Net Pension Liability as of 2020	\$2,849,742

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 578000
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$2,955,293 Proportionate Share: 0.0005474

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,726,235	\$1,653,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,293	\$22,199
Net Difference Between Projected and Actual	141,501	0
Change of Assumptions	0	344,492
Changes in Proportion and Differences Between	94,087	3,349
Total	\$264,881	\$370,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,153
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,407
Total	\$162,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$330,993

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$132,240)
2022	(27,439)
2023	(5,586)
2024	60,106
2025	0
Thereafter	0
Total	(\$105,159)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,695,545	\$1,653,364	\$780,452

PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

Net Pension Liability as of 2019	\$1,726,235
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,616)
- Net Difference Between Projected and Actual Investment	223,096
- Change of Assumptions	(157,222)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,304
Pension Expense/Income	162,560
Contributions	(330,993)
Total Activity in FY 2020	(72,871)
Net Pension Liability as of 2020	\$1,653,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 580000
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$3,807,500 Proportionate Share: 0.0007053

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,454,010	\$2,130,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,743	\$28,602
Net Difference Between Projected and Actual	182,318	0
Change of Assumptions	0	443,862
Changes in Proportion and Differences Between	17,421	109,325
Total	\$237,482	\$581,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,791)
Total	\$147,771

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,502

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$239,627)
2022	(117,504)
2023	(64,622)
2024	77,446
2025	0
Thereafter	0
Total	(\$344,307)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,473,088	\$2,130,284	\$1,005,577

PERF Net Pension Liability - Unaudited

LAKE COUNTY LIBRARY - 580000

Net Pension Liability as of 2019	\$2,454,010
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,840)
- Net Difference Between Projected and Actual Investment	298,313
- Change of Assumptions	(177,639)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(112,829)
Pension Expense/Income	147,771
Contributions	(423,502)
Total Activity in FY 2020	(323,726)
Net Pension Liability as of 2020	\$2,130,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 582000
 Submission Unit Name: LAKE COUNTY

Wages: \$70,573,701 Proportionate Share: 0.0130726

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$42,128,986	\$39,484,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$699,550	\$530,129
Net Difference Between Projected and Actual	3,379,227	0
Change of Assumptions	0	8,226,900
Changes in Proportion and Differences Between	1,631,916	113,952
Total	\$5,710,693	\$8,870,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,179,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	681,003
Total	\$3,860,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,775,151

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,292,222)
2022	(918,371)
2023	(385,110)
2024	1,435,415
2025	0
Thereafter	0
Total	(\$3,160,288)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,373,012	\$39,484,406	\$18,638,177

PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

Net Pension Liability as of 2019	\$42,128,986
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(946,140)
- Net Difference Between Projected and Actual Investment	5,370,558
- Change of Assumptions	(3,656,547)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	501,836
Pension Expense/Income	3,860,864
Contributions	(7,775,151)
Total Activity in FY 2020	(2,644,580)
Net Pension Liability as of 2020	\$39,484,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 583000
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$5,414,547 Proportionate Share: 0.0010030

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,666,195	\$3,029,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,673	\$40,674
Net Difference Between Projected and Actual	259,272	0
Change of Assumptions	0	631,212
Changes in Proportion and Differences Between	599,395	1,471,919
Total	\$912,340	\$2,143,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$243,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(610,294)
Total	(\$366,318)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$532,593

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$862,252)
2022	(575,667)
2023	96,321
2024	110,133
2025	0
Thereafter	0
Total	(\$1,231,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,939,043	\$3,029,455	\$1,430,021

PERF Net Pension Liability - Unaudited
GARY COMMUNITY SCHOOL CORPORATION - 583000

Net Pension Liability as of 2019	\$2,666,195
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(57,601)
- Net Difference Between Projected and Actual Investment	385,296
- Change of Assumptions	(341,971)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,276,447
Pension Expense/Income	(366,318)
Contributions	(532,593)
Total Activity in FY 2020	363,260
Net Pension Liability as of 2020	\$3,029,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 584000
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$628,984 Proportionate Share: 0.0001165

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$367,854	\$351,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,234	\$4,724
Net Difference Between Projected and Actual	30,115	0
Change of Assumptions	0	73,316
Changes in Proportion and Differences Between	52,455	38,485
Total	\$88,804	\$116,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,338
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,569)
Total	\$7,769

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,446

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$48,413)
2022	9,203
2023	(1,304)
2024	12,793
2025	0
Thereafter	0
Total	(\$27,721)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$573,677	\$351,876	\$166,099

PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

Net Pension Liability as of 2019	\$367,854
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,231)
- Net Difference Between Projected and Actual Investment	47,503
- Change of Assumptions	(33,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,837
Pension Expense/Income	7,769
Contributions	(70,446)
Total Activity in FY 2020	(15,978)
Net Pension Liability as of 2020	\$351,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 584001
 Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$691,384 Proportionate Share: 0.0001281

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$516,912	\$386,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,855	\$5,195
Net Difference Between Projected and Actual	33,113	0
Change of Assumptions	0	80,616
Changes in Proportion and Differences Between	31,634	79,146
Total	\$71,602	\$164,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(500)
Total	\$30,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,436

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,168)
2022	(38,040)
2023	(29,213)
2024	14,066
2025	0
Thereafter	0
Total	(\$93,355)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$630,799	\$386,913	\$182,638

PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

Net Pension Liability as of 2019	\$516,912
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,028)
- Net Difference Between Projected and Actual Investment	57,546
- Change of Assumptions	(24,539)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(104,202)
Pension Expense/Income	30,660
Contributions	(77,436)
Total Activity in FY 2020	(129,999)
Net Pension Liability as of 2020	\$386,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 585000
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$690,966 Proportionate Share: 0.0001280

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$464,692	\$386,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,850	\$5,191
Net Difference Between Projected and Actual	33,088	0
Change of Assumptions	0	80,553
Changes in Proportion and Differences Between	981	39,686
Total	\$40,919	\$125,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,136
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,157)
Total	\$15,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,388

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$54,649)
2022	(27,532)
2023	(16,386)
2024	14,056
2025	0
Thereafter	0
Total	(\$84,511)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$630,307	\$386,610	\$182,495

PERF Net Pension Liability - Unaudited

TOWN OF LONG BEACH - 585000

Net Pension Liability as of 2019	\$464,692
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,646)
- Net Difference Between Projected and Actual Investment	55,053
- Change of Assumptions	(30,141)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,939)
Pension Expense/Income	15,979
Contributions	(77,388)
Total Activity in FY 2020	(78,082)
Net Pension Liability as of 2020	\$386,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 586001
 Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$201,877 Proportionate Share: 0.0000374

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$142,118	\$112,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,001	\$1,517
Net Difference Between Projected and Actual	9,668	0
Change of Assumptions	0	23,537
Changes in Proportion and Differences Between	291	27,036
Total	\$11,960	\$52,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,646)
Total	(\$3,549)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,612

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,771)
2022	(14,112)
2023	(6,353)
2024	4,106
2025	0
Thereafter	0
Total	(\$40,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$184,168	\$112,963	\$53,323

PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

Net Pension Liability as of 2019	\$142,118
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,279)
- Net Difference Between Projected and Actual Investment	16,386
- Change of Assumptions	(8,120)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,981)
Pension Expense/Income	(3,549)
Contributions	(22,612)
Total Activity in FY 2020	(29,155)
Net Pension Liability as of 2020	\$112,963

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 587000
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$30,300 Proportionate Share: 0.0000056

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$18,508	\$16,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$300	\$227
Net Difference Between Projected and Actual	1,448	0
Change of Assumptions	0	3,524
Changes in Proportion and Differences Between	36	639
Total	\$1,784	\$4,390

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(415)
Total	\$947

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,394

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,073)
2022	(883)
2023	(266)
2024	616
2025	0
Thereafter	0
Total	(\$2,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,576	\$16,914	\$7,984

PERF Net Pension Liability - Unaudited

ROYAL CENTER TWP LIBRARY - 587000

Net Pension Liability as of 2019	\$18,508
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(417)
- Net Difference Between Projected and Actual Investment	2,323
- Change of Assumptions	(1,516)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	463
Pension Expense/Income	947
Contributions	(3,394)
Total Activity in FY 2020	(1,594)
Net Pension Liability as of 2020	\$16,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 588000
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$1,538,734 Proportionate Share: 0.0002850

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,062,247	\$860,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,251	\$11,558
Net Difference Between Projected and Actual	73,672	0
Change of Assumptions	0	179,357
Changes in Proportion and Differences Between	0	156,031
Total	\$88,923	\$346,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,018)
Total	\$4,307

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,288

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$152,580)
2022	(92,340)
2023	(44,398)
2024	31,295
2025	0
Thereafter	0
Total	(\$258,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,403,417	\$860,812	\$406,337

PERF Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 588000

Net Pension Liability as of 2019	\$1,062,247
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,435)
- Net Difference Between Projected and Actual Investment	123,882
- Change of Assumptions	(64,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,782)
Pension Expense/Income	4,307
Contributions	(167,288)
Total Activity in FY 2020	(201,435)
Net Pension Liability as of 2020	\$860,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 592000
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$2,634,405 Proportionate Share: 0.0004880

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,471,414	\$1,473,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,114	\$19,790
Net Difference Between Projected and Actual	126,147	0
Change of Assumptions	0	307,110
Changes in Proportion and Differences Between	147,726	32,570
Total	\$299,987	\$359,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,576
Total	\$141,280

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$291,479

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$122,725)
2022	(1,248)
2023	10,906
2024	53,584
2025	0
Thereafter	0
Total	(\$59,483)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,403,044	\$1,473,952	\$695,763

PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

Net Pension Liability as of 2019	\$1,471,414
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,639)
- Net Difference Between Projected and Actual Investment	195,697
- Change of Assumptions	(147,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	137,163
Pension Expense/Income	141,280
Contributions	(291,479)
Total Activity in FY 2020	2,538
Net Pension Liability as of 2020	\$1,473,952

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 600000
 Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$1,544,191 Proportionate Share: 0.0002860

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$962,765	\$863,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,305	\$11,598
Net Difference Between Projected and Actual	73,930	0
Change of Assumptions	0	179,987
Changes in Proportion and Differences Between	662	74,670
Total	\$89,897	\$266,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,044)
Total	\$21,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,927

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$131,002)
2022	(58,366)
2023	(18,394)
2024	31,404
2025	0
Thereafter	0
Total	(\$176,358)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,408,341	\$863,833	\$407,763

PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

Net Pension Liability as of 2019	\$962,765
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,787)
- Net Difference Between Projected and Actual Investment	119,437
- Change of Assumptions	(75,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,362
Pension Expense/Income	21,524
Contributions	(170,927)
Total Activity in FY 2020	(98,932)
Net Pension Liability as of 2020	\$863,833

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 601000
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$10,735,941 Proportionate Share: 0.0019886

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,778,355	\$6,006,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,415	\$80,643
Net Difference Between Projected and Actual	514,047	0
Change of Assumptions	0	1,251,474
Changes in Proportion and Differences Between	152,852	242,754
Total	\$773,314	\$1,574,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$483,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47,892
Total	\$531,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,184,302

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$549,827)
2022	(320,513)
2023	(149,571)
2024	218,354
2025	0
Thereafter	0
Total	(\$801,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,792,403	\$6,006,356	\$2,835,234

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 601000

Net Pension Liability as of 2019	\$6,778,355
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(153,716)
- Net Difference Between Projected and Actual Investment	834,443
- Change of Assumptions	(516,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(283,909)
Pension Expense/Income	531,611
Contributions	(1,184,302)
Total Activity in FY 2020	(771,999)
Net Pension Liability as of 2020	\$6,006,356

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 602000
 Submission Unit Name: CITY OF HAMMOND

Wages: \$12,831,342 Proportionate Share: 0.0023768

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,024,695	\$7,178,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,189	\$96,386
Net Difference Between Projected and Actual	614,396	0
Change of Assumptions	0	1,495,777
Changes in Proportion and Differences Between	56,244	196,377
Total	\$797,829	\$1,788,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$578,148
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,051)
Total	\$512,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,413,601

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$788,988)
2022	(302,510)
2023	(160,193)
2024	260,980
2025	0
Thereafter	0
Total	(\$990,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,704,005	\$7,178,873	\$3,388,708

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

Net Pension Liability as of 2019	\$8,024,695
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(181,688)
- Net Difference Between Projected and Actual Investment	993,703
- Change of Assumptions	(625,219)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(131,114)
Pension Expense/Income	512,097
Contributions	(1,413,601)
Total Activity in FY 2020	(845,822)
Net Pension Liability as of 2020	\$7,178,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 602001
 Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$3,485,048 Proportionate Share: 0.0006455

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,257,028	\$1,949,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,542	\$26,177
Net Difference Between Projected and Actual	166,860	0
Change of Assumptions	0	406,229
Changes in Proportion and Differences Between	7,396	118,721
Total	\$208,798	\$551,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,081)
Total	\$106,934

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$390,044

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$244,283)
2022	(107,577)
2023	(61,346)
2024	70,877
2025	0
Thereafter	0
Total	(\$342,329)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,178,616	\$1,949,665	\$920,318

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

Net Pension Liability as of 2019	\$2,257,028
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,400)
- Net Difference Between Projected and Actual Investment	273,544
- Change of Assumptions	(161,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,022)
Pension Expense/Income	106,934
Contributions	(390,044)
Total Activity in FY 2020	(307,363)
Net Pension Liability as of 2020	\$1,949,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 602002
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$4,908,398 Proportionate Share: 0.0009092

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,071,065	\$2,746,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,654	\$36,870
Net Difference Between Projected and Actual	235,025	0
Change of Assumptions	0	572,181
Changes in Proportion and Differences Between	6,773	123,109
Total	\$290,452	\$732,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,159
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(59,772)
Total	\$161,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$549,741

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$335,761)
2022	(146,131)
2023	(59,650)
2024	99,834
2025	0
Thereafter	0
Total	(\$441,708)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,477,146	\$2,746,142	\$1,296,286

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

Net Pension Liability as of 2019	\$3,071,065
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(69,537)
- Net Difference Between Projected and Actual Investment	380,186
- Change of Assumptions	(239,018)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,200)
Pension Expense/Income	161,387
Contributions	(549,741)
Total Activity in FY 2020	(324,923)
Net Pension Liability as of 2020	\$2,746,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 602003
 Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,209,156 Proportionate Share: 0.0002240

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$786,605	\$676,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,987	\$9,084
Net Difference Between Projected and Actual	57,903	0
Change of Assumptions	0	140,969
Changes in Proportion and Differences Between	1,678	62,398
Total	\$71,568	\$212,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,457)
Total	\$26,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,426

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$97,958)
2022	(45,411)
2023	(22,109)
2024	24,595
2025	0
Thereafter	0
Total	(\$140,883)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,103,036	\$676,568	\$319,367

PERF Net Pension Liability - Unaudited

HAMMOND PORT AUTHORITY - 602003

Net Pension Liability as of 2019	\$786,605
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,926)
- Net Difference Between Projected and Actual Investment	95,084
- Change of Assumptions	(55,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,165)
Pension Expense/Income	26,030
Contributions	(135,426)
Total Activity in FY 2020	(110,037)
Net Pension Liability as of 2020	\$676,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 604000
 Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,680,096 Proportionate Share: 0.0003112

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,038,451	\$939,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,653	\$12,620
Net Difference Between Projected and Actual	80,444	0
Change of Assumptions	0	195,846
Changes in Proportion and Differences Between	2,323	35,682
Total	\$99,420	\$244,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,045)
Total	\$56,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,166

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$115,679)
2022	(45,944)
2023	(17,276)
2024	34,171
2025	0
Thereafter	0
Total	(\$144,728)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,532,433	\$939,947	\$443,691

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

Net Pension Liability as of 2019	\$1,038,451
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,465)
- Net Difference Between Projected and Actual Investment	129,529
- Change of Assumptions	(83,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,135
Pension Expense/Income	56,653
Contributions	(188,166)
Total Activity in FY 2020	(98,504)
Net Pension Liability as of 2020	\$939,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 606000
 Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,226,854 Proportionate Share: 0.0004125

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,390,771	\$1,245,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,074	\$16,728
Net Difference Between Projected and Actual	106,630	0
Change of Assumptions	0	259,596
Changes in Proportion and Differences Between	888	63,772
Total	\$129,592	\$340,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,377)
Total	\$58,962

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,588

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$167,314)
2022	(61,652)
2023	(26,832)
2024	45,294
2025	0
Thereafter	0
Total	(\$210,504)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,031,261	\$1,245,913	\$588,119

PERF Net Pension Liability - Unaudited
CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000

Net Pension Liability as of 2019	\$1,390,771
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,481)
- Net Difference Between Projected and Actual Investment	172,368
- Change of Assumptions	(108,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,600
Pension Expense/Income	58,962
Contributions	(247,588)
Total Activity in FY 2020	(144,858)
Net Pension Liability as of 2020	\$1,245,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 607000
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$46,497 Proportionate Share: 0.0000086

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$29,085	\$25,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$460	\$349
Net Difference Between Projected and Actual	2,223	0
Change of Assumptions	0	5,412
Changes in Proportion and Differences Between	55	552
Total	\$2,738	\$6,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(150)
Total	\$1,942

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,208

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,783)
2022	(1,163)
2023	(574)
2024	945
2025	0
Thereafter	0
Total	(\$3,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,349	\$25,975	\$12,261

PERF Net Pension Liability - Unaudited

AKRON PUBLIC LIBRARY - 607000

Net Pension Liability as of 2019	\$29,085
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(659)
- Net Difference Between Projected and Actual Investment	3,598
- Change of Assumptions	(2,256)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(527)
Pension Expense/Income	1,942
Contributions	(5,208)
Total Activity in FY 2020	(3,110)
Net Pension Liability as of 2020	\$25,975

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 608000
 Submission Unit Name: WABASH COUNTY

Wages: \$5,242,858 Proportionate Share: 0.0009711

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,089,904	\$2,933,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,966	\$39,381
Net Difference Between Projected and Actual	251,026	0
Change of Assumptions	0	611,136
Changes in Proportion and Differences Between	107,067	24,957
Total	\$410,059	\$675,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,286
Total	\$258,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$587,197

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$273,406)
2022	(81,933)
2023	(16,707)
2024	106,631
2025	0
Thereafter	0
Total	(\$265,415)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,781,959	\$2,933,105	\$1,384,540

PERF Net Pension Liability - Unaudited

WABASH COUNTY - 608000

Net Pension Liability as of 2019	\$3,089,904
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(69,235)
- Net Difference Between Projected and Actual Investment	397,078
- Change of Assumptions	(275,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,982
Pension Expense/Income	258,502
Contributions	(587,197)
Total Activity in FY 2020	(156,799)
Net Pension Liability as of 2020	\$2,933,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 609000
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$5,104,247 Proportionate Share: 0.0009455

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,062,142	\$2,855,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,596	\$38,343
Net Difference Between Projected and Actual	244,409	0
Change of Assumptions	0	595,026
Changes in Proportion and Differences Between	104,434	2,287
Total	\$399,439	\$635,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,731
Total	\$278,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$566,000

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$238,838)
2022	(70,415)
2023	(30,783)
2024	103,819
2025	0
Thereafter	0
Total	(\$236,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,655,897	\$2,855,783	\$1,348,041

PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

Net Pension Liability as of 2019	\$3,062,142
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(68,831)
- Net Difference Between Projected and Actual Investment	389,149
- Change of Assumptions	(262,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,434
Pension Expense/Income	278,720
Contributions	(566,000)
Total Activity in FY 2020	(206,359)
Net Pension Liability as of 2020	\$2,855,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 611000
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$6,095,626 Proportionate Share: 0.0011291

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,897,001	\$3,410,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,421	\$45,788
Net Difference Between Projected and Actual	291,869	0
Change of Assumptions	0	710,570
Changes in Proportion and Differences Between	79,809	206,838
Total	\$432,099	\$963,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$274,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(81,862)
Total	\$192,787

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$681,929

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$418,062)
2022	(142,224)
2023	(94,790)
2024	123,979
2025	0
Thereafter	0
Total	(\$531,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,559,993	\$3,410,327	\$1,609,807

PERF Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 611000

Net Pension Liability as of 2019	\$3,897,001
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(88,558)
- Net Difference Between Projected and Actual Investment	476,070
- Change of Assumptions	(287,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97,239)
Pension Expense/Income	192,787
Contributions	(681,929)
Total Activity in FY 2020	(486,674)
Net Pension Liability as of 2020	\$3,410,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 613000
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$4,919,720 Proportionate Share: 0.0009113

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,006,286	\$2,752,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,766	\$36,956
Net Difference Between Projected and Actual	235,568	0
Change of Assumptions	0	573,503
Changes in Proportion and Differences Between	68,847	4,852
Total	\$353,181	\$615,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,005
Total	\$254,675

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$545,390

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$244,879)
2022	(74,051)
2023	(43,263)
2024	100,063
2025	0
Thereafter	0
Total	(\$262,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,487,487	\$2,752,485	\$1,299,280

PERF Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOLS - 613000

Net Pension Liability as of 2019	\$3,006,286
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(67,795)
- Net Difference Between Projected and Actual Investment	377,668
- Change of Assumptions	(247,367)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,592)
Pension Expense/Income	254,675
Contributions	(545,390)
Total Activity in FY 2020	(253,801)
Net Pension Liability as of 2020	\$2,752,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 614000
 Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$15,621,029 Proportionate Share: 0.0028935

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,378,449	\$8,739,511

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,839	\$117,339
Net Difference Between Projected and Actual	747,961	0
Change of Assumptions	0	1,820,949
Changes in Proportion and Differences Between	284,116	1,237
Total	\$1,186,916	\$1,939,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$703,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	140,657
Total	\$844,490

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,741,224

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$727,093)
2022	(249,189)
2023	(94,044)
2024	317,717
2025	0
Thereafter	0
Total	(\$752,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,248,375	\$8,739,511	\$4,125,389

PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

Net Pension Liability as of 2019	\$9,378,449
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(210,838)
- Net Difference Between Projected and Actual Investment	1,191,257
- Change of Assumptions	(803,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,907
Pension Expense/Income	844,490
Contributions	(1,741,224)
Total Activity in FY 2020	(638,938)
Net Pension Liability as of 2020	\$8,739,511

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 615000
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$2,077,517 Proportionate Share: 0.0003848

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,282,365	\$1,162,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,592	\$15,605
Net Difference Between Projected and Actual	99,470	0
Change of Assumptions	0	242,164
Changes in Proportion and Differences Between	729	21,264
Total	\$120,791	\$279,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,984)
Total	\$78,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,230

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$130,156)
2022	(48,858)
2023	(21,480)
2024	42,252
2025	0
Thereafter	0
Total	(\$158,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,894,859	\$1,162,248	\$548,626

PERF Net Pension Liability - Unaudited

SOUTH SPENCER CO SCHOOL CORP - 615000

Net Pension Liability as of 2019	\$1,282,365
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,970)
- Net Difference Between Projected and Actual Investment	160,084
- Change of Assumptions	(103,046)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,428
Pension Expense/Income	78,617
Contributions	(230,230)
Total Activity in FY 2020	(120,117)
Net Pension Liability as of 2020	\$1,162,248

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 616000
 Submission Unit Name: MARTIN COUNTY

Wages: \$1,797,917 Proportionate Share: 0.0003330

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,135,620	\$1,005,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,820	\$13,504
Net Difference Between Projected and Actual	86,079	0
Change of Assumptions	0	209,565
Changes in Proportion and Differences Between	36,994	33,124
Total	\$140,893	\$256,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,001
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,872
Total	\$99,873

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,525

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$84,384)
2022	(42,122)
2023	(25,358)
2024	36,564
2025	0
Thereafter	0
Total	(\$115,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,639,782	\$1,005,791	\$474,773

PERF Net Pension Liability - Unaudited

MARTIN COUNTY - 616000

Net Pension Liability as of 2019	\$1,135,620
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,755)
- Net Difference Between Projected and Actual Investment	139,757
- Change of Assumptions	(86,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,811)
Pension Expense/Income	99,873
Contributions	(197,525)
Total Activity in FY 2020	(129,829)
Net Pension Liability as of 2020	\$1,005,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 616001
 Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$55,185 Proportionate Share: 0.0000102

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$36,356	\$30,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$546	\$414
Net Difference Between Projected and Actual	2,637	0
Change of Assumptions	0	6,419
Changes in Proportion and Differences Between	433	9,512
Total	\$3,616	\$16,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,415)
Total	(\$1,934)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,181

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,414)
2022	(5,301)
2023	(1,134)
2024	1,120
2025	0
Thereafter	0
Total	(\$12,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,228	\$30,808	\$14,543

PERF Net Pension Liability - Unaudited

MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

Net Pension Liability as of 2019	\$36,356
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(831)
- Net Difference Between Projected and Actual Investment	4,355
- Change of Assumptions	(2,475)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,518
Pension Expense/Income	(1,934)
Contributions	(6,181)
Total Activity in FY 2020	(5,548)
Net Pension Liability as of 2020	\$30,808

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 617000
 Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$1,724,973 Proportionate Share: 0.0003195

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,063,900	\$965,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,097	\$12,957
Net Difference Between Projected and Actual	82,590	0
Change of Assumptions	0	201,069
Changes in Proportion and Differences Between	2,212	58,911
Total	\$101,899	\$272,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,193)
Total	\$34,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,189

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$137,231)
2022	(51,709)
2023	(17,179)
2024	35,081
2025	0
Thereafter	0
Total	(\$171,038)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,573,304	\$965,016	\$455,525

PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

Net Pension Liability as of 2019	\$1,063,900
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,032)
- Net Difference Between Projected and Actual Investment	132,878
- Change of Assumptions	(85,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,587
Pension Expense/Income	34,524
Contributions	(193,189)
Total Activity in FY 2020	(98,884)
Net Pension Liability as of 2020	\$965,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 619000
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$16,291,782 Proportionate Share: 0.0030178

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,709,616	\$9,114,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,491	\$122,380
Net Difference Between Projected and Actual	780,092	0
Change of Assumptions	0	1,899,174
Changes in Proportion and Differences Between	519,730	398
Total	\$1,461,313	\$2,021,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$734,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	286,382
Total	\$1,020,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,817,999

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$628,940)
2022	(183,129)
2023	(79,936)
2024	331,366
2025	0
Thereafter	0
Total	(\$560,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,860,462	\$9,114,946	\$4,302,609

PERF Net Pension Liability - Unaudited
NOBLESVILLE CONSOLIDATED SCHOOLS - 619000

Net Pension Liability as of 2019	\$9,709,616
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(217,996)
- Net Difference Between Projected and Actual Investment	1,239,041
- Change of Assumptions	(845,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,663
Pension Expense/Income	1,020,450
Contributions	(1,817,999)
Total Activity in FY 2020	(594,670)
Net Pension Liability as of 2020	\$9,114,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 622000
 Submission Unit Name: ORANGE COUNTY

Wages: \$2,296,495 Proportionate Share: 0.0004254

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,361,356	\$1,284,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,764	\$17,251
Net Difference Between Projected and Actual	109,965	0
Change of Assumptions	0	267,714
Changes in Proportion and Differences Between	89,329	11,714
Total	\$222,058	\$296,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,078
Total	\$143,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,255

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$88,383)
2022	(19,554)
2023	(13,395)
2024	46,711
2025	0
Thereafter	0
Total	(\$74,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,094,784	\$1,284,876	\$606,511

PERF Net Pension Liability - Unaudited

ORANGE COUNTY - 622000

Net Pension Liability as of 2019	\$1,361,356
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,535)
- Net Difference Between Projected and Actual Investment	174,313
- Change of Assumptions	(120,028)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,530)
Pension Expense/Income	143,555
Contributions	(238,255)
Total Activity in FY 2020	(76,480)
Net Pension Liability as of 2020	\$1,284,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 622001
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$1,068,401 Proportionate Share: 0.0001979

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$624,988	\$597,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,590	\$8,025
Net Difference Between Projected and Actual	51,157	0
Change of Assumptions	0	124,543
Changes in Proportion and Differences Between	47,598	3,441
Total	\$109,345	\$136,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,526
Total	\$65,664

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,623

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$42,452)
2022	(3,470)
2023	(2,472)
2024	21,730
2025	0
Thereafter	0
Total	(\$26,664)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$974,513	\$597,736	\$282,155

PERF Net Pension Liability - Unaudited

ORANGE COUNTY HIGHWAY DEPT - 622001

Net Pension Liability as of 2019	\$624,988
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,984)
- Net Difference Between Projected and Actual Investment	80,699
- Change of Assumptions	(56,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,733
Pension Expense/Income	65,664
Contributions	(118,623)
Total Activity in FY 2020	(27,252)
Net Pension Liability as of 2020	\$597,736

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 625000
 Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$593,372 Proportionate Share: 0.0001099

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$364,549	\$331,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,881	\$4,457
Net Difference Between Projected and Actual	28,409	0
Change of Assumptions	0	69,163
Changes in Proportion and Differences Between	495	63,613
Total	\$34,785	\$137,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(59,438)
Total	(\$32,705)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,071

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$87,862)
2022	(21,008)
2023	(5,645)
2024	12,067
2025	0
Thereafter	0
Total	(\$102,448)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$541,177	\$331,941	\$156,689

PERF Net Pension Liability - Unaudited
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000

Net Pension Liability as of 2019	\$364,549
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,229)
- Net Difference Between Projected and Actual Investment	45,640
- Change of Assumptions	(29,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,372
Pension Expense/Income	(32,705)
Contributions	(66,071)
Total Activity in FY 2020	(32,608)
Net Pension Liability as of 2020	\$331,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 627000
 Submission Unit Name: VIGO COUNTY

Wages: \$20,892,231 Proportionate Share: 0.0038699

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,527,183	\$11,688,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,089	\$156,935
Net Difference Between Projected and Actual	1,000,357	0
Change of Assumptions	0	2,435,421
Changes in Proportion and Differences Between	515,018	423,965
Total	\$1,722,464	\$3,016,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$941,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	151,525
Total	\$1,092,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,293,843

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,038,973)
2022	(550,336)
2023	(129,476)
2024	424,928
2025	0
Thereafter	0
Total	(\$1,293,857)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,056,433	\$11,688,624	\$5,517,486

PERF Net Pension Liability - Unaudited

VIGO COUNTY - 627000

Net Pension Liability as of 2019	\$12,527,183
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(281,561)
- Net Difference Between Projected and Actual Investment	1,592,485
- Change of Assumptions	(1,076,413)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,909
Pension Expense/Income	1,092,864
Contributions	(2,293,843)
Total Activity in FY 2020	(838,559)
Net Pension Liability as of 2020	\$11,688,624

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 627002
 Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$150,457 Proportionate Share: 0.0000279

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$135,508	\$84,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,493	\$1,131
Net Difference Between Projected and Actual	7,212	0
Change of Assumptions	0	17,558
Changes in Proportion and Differences Between	3,894	42,550
Total	\$12,599	\$61,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,787
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,827)
Total	(\$6,040)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,560

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,587)
2022	(18,025)
2023	(12,092)
2024	3,064
2025	0
Thereafter	0
Total	(\$48,640)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$137,387	\$84,269	\$39,778

PERF Net Pension Liability - Unaudited

VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

Net Pension Liability as of 2019	\$135,508
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,226)
- Net Difference Between Projected and Actual Investment	13,617
- Change of Assumptions	(2,857)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,173)
Pension Expense/Income	(6,040)
Contributions	(16,560)
Total Activity in FY 2020	(51,239)
Net Pension Liability as of 2020	\$84,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 629000
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$10,007,745 Proportionate Share: 0.0018538

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,794,768	\$5,599,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,202	\$75,177
Net Difference Between Projected and Actual	479,202	0
Change of Assumptions	0	1,166,641
Changes in Proportion and Differences Between	434,838	591
Total	\$1,013,242	\$1,242,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$450,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	192,295
Total	\$643,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,118,115

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$374,363)
2022	(51,477)
2023	(6,880)
2024	203,553
2025	0
Thereafter	0
Total	(\$229,167)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,128,612	\$5,599,207	\$2,643,044

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

Net Pension Liability as of 2019	\$5,794,768
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(129,418)
- Net Difference Between Projected and Actual Investment	753,106
- Change of Assumptions	(537,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193,638
Pension Expense/Income	643,225
Contributions	(1,118,115)
Total Activity in FY 2020	(195,561)
Net Pension Liability as of 2020	\$5,599,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 629001
 Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$1,907,039 Proportionate Share: 0.0003532

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,199,408	\$1,066,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,901	\$14,323
Net Difference Between Projected and Actual	91,301	0
Change of Assumptions	0	222,277
Changes in Proportion and Differences Between	31,269	27,115
Total	\$141,471	\$263,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,031
Total	\$100,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,508

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$92,849)
2022	(42,761)
2023	(25,417)
2024	38,783
2025	0
Thereafter	0
Total	(\$122,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,739,252	\$1,066,803	\$503,573

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

Net Pension Liability as of 2019	\$1,199,408
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,182)
- Net Difference Between Projected and Actual Investment	147,994
- Change of Assumptions	(92,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,695)
Pension Expense/Income	100,946
Contributions	(210,508)
Total Activity in FY 2020	(132,605)
Net Pension Liability as of 2020	\$1,066,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 630000
 Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$519,113 Proportionate Share: 0.0000962

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$292,498	\$290,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,148	\$3,901
Net Difference Between Projected and Actual	24,867	0
Change of Assumptions	0	60,541
Changes in Proportion and Differences Between	21,799	29,647
Total	\$51,814	\$94,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,400
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,994)
Total	\$9,406

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,141

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,662)
2022	(13,872)
2023	1,697
2024	10,562
2025	0
Thereafter	0
Total	(\$42,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$473,715	\$290,562	\$137,157

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

Net Pension Liability as of 2019	\$292,498
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,498)
- Net Difference Between Projected and Actual Investment	38,693
- Change of Assumptions	(28,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,413
Pension Expense/Income	9,406
Contributions	(58,141)
Total Activity in FY 2020	(1,936)
Net Pension Liability as of 2020	\$290,562

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 631000
 Submission Unit Name: WAYNE COUNTY

Wages: \$12,479,507 Proportionate Share: 0.0023116

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,606,935	\$6,981,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,700	\$93,742
Net Difference Between Projected and Actual	597,542	0
Change of Assumptions	0	1,454,745
Changes in Proportion and Differences Between	72,521	487
Total	\$793,763	\$1,548,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$562,288
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,662
Total	\$602,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,384,648

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$662,879)
2022	(241,326)
2023	(104,828)
2024	253,822
2025	0
Thereafter	0
Total	(\$755,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,382,943	\$6,981,943	\$3,295,749

PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

Net Pension Liability as of 2019	\$7,606,935
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(171,471)
- Net Difference Between Projected and Actual Investment	957,103
- Change of Assumptions	(629,508)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	582
Pension Expense/Income	602,950
Contributions	(1,384,648)
Total Activity in FY 2020	(624,992)
Net Pension Liability as of 2020	\$6,981,943

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 631001
 Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,456,752 Proportionate Share: 0.0002698

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$928,392	\$814,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,438	\$10,941
Net Difference Between Projected and Actual	69,742	0
Change of Assumptions	0	169,792
Changes in Proportion and Differences Between	19,956	30,640
Total	\$104,136	\$211,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,058
Total	\$66,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,861

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,592)
2022	(34,292)
2023	(21,976)
2024	29,623
2025	0
Thereafter	0
Total	(\$107,237)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,328,568	\$814,902	\$384,666

PERF Net Pension Liability - Unaudited

WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

Net Pension Liability as of 2019	\$928,392
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,087)
- Net Difference Between Projected and Actual Investment	113,625
- Change of Assumptions	(69,076)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,777)
Pension Expense/Income	66,686
Contributions	(162,861)
Total Activity in FY 2020	(113,490)
Net Pension Liability as of 2020	\$814,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 634000
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$3,441,063 Proportionate Share: 0.0006374

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,204,147	\$1,925,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,109	\$25,848
Net Difference Between Projected and Actual	164,766	0
Change of Assumptions	0	401,131
Changes in Proportion and Differences Between	96,578	81,827
Total	\$295,453	\$508,806

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,045
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,437
Total	\$178,482

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$380,208

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$169,126)
2022	(58,625)
2023	(55,591)
2024	69,989
2025	0
Thereafter	0
Total	(\$213,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,138,730	\$1,925,199	\$908,769

PERF Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 634000

Net Pension Liability as of 2019	\$2,204,147
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,104)
- Net Difference Between Projected and Actual Investment	268,950
- Change of Assumptions	(162,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(134,053)
Pension Expense/Income	178,482
Contributions	(380,208)
Total Activity in FY 2020	(278,948)
Net Pension Liability as of 2020	\$1,925,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 636000
 Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$8,117,430 Proportionate Share: 0.0015036

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,796,308	\$4,541,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,462	\$60,975
Net Difference Between Projected and Actual	388,676	0
Change of Assumptions	0	946,251
Changes in Proportion and Differences Between	247,904	0
Total	\$717,042	\$1,007,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	121,395
Total	\$487,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$902,745

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$343,644)
2022	(81,381)
2023	(30,260)
2024	165,101
2025	0
Thereafter	0
Total	(\$290,184)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,404,132	\$4,541,465	\$2,143,748

PERF Net Pension Liability - Unaudited
LAPORTE COMMUNITY SCHOOL CORPORATION - 636000

Net Pension Liability as of 2019	\$4,796,308
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(107,518)
- Net Difference Between Projected and Actual Investment	615,385
- Change of Assumptions	(425,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,820
Pension Expense/Income	487,140
Contributions	(902,745)
Total Activity in FY 2020	(254,843)
Net Pension Liability as of 2020	\$4,541,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 637000
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$1,701,689 Proportionate Share: 0.0003152

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,053,985	\$952,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,867	\$12,782
Net Difference Between Projected and Actual	81,478	0
Change of Assumptions	0	198,363
Changes in Proportion and Differences Between	11,226	48,007
Total	\$109,571	\$259,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,271)
Total	\$57,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,589

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$117,205)
2022	(48,946)
2023	(18,039)
2024	34,609
2025	0
Thereafter	0
Total	(\$149,581)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,552,130	\$952,028	\$449,394

PERF Net Pension Liability - Unaudited

LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

Net Pension Liability as of 2019	\$1,053,985
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,824)
- Net Difference Between Projected and Actual Investment	131,297
- Change of Assumptions	(84,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,781
Pension Expense/Income	57,400
Contributions	(190,589)
Total Activity in FY 2020	(101,957)
Net Pension Liability as of 2020	\$952,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 638000
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$526,145 Proportionate Share: 0.0000975

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$345,049	\$294,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,217	\$3,954
Net Difference Between Projected and Actual	25,203	0
Change of Assumptions	0	61,359
Changes in Proportion and Differences Between	3,442	34,384
Total	\$33,862	\$99,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,674)
Total	\$12,043

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,928

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,516)
2022	(24,741)
2023	(10,283)
2024	10,705
2025	0
Thereafter	0
Total	(\$65,835)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$480,116	\$294,488	\$139,010

PERF Net Pension Liability - Unaudited
TOWN OF SOUTH WHITLEY - 638000

Net Pension Liability as of 2019	\$345,049
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,874)
- Net Difference Between Projected and Actual Investment	41,513
- Change of Assumptions	(23,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,388)
Pension Expense/Income	12,043
Contributions	(58,928)
Total Activity in FY 2020	(50,561)
Net Pension Liability as of 2020	\$294,488

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 639000
 Submission Unit Name: LAPORTE COUNTY

Wages: \$26,439,932 Proportionate Share: 0.0048975

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$15,692,112	\$14,792,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262,079	\$198,607
Net Difference Between Projected and Actual	1,265,989	0
Change of Assumptions	0	3,082,114
Changes in Proportion and Differences Between	429,937	186,276
Total	\$1,958,005	\$3,466,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,191,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,517
Total	\$1,233,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,935,890

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,457,296)
2022	(472,705)
2023	(116,754)
2024	537,763
2025	0
Thereafter	0
Total	(\$1,508,992)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,116,613	\$14,792,381	\$6,982,580

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY - 639000

Net Pension Liability as of 2019	\$15,692,112
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(352,050)
- Net Difference Between Projected and Actual Investment	2,007,715
- Change of Assumptions	(1,379,759)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	526,438
Pension Expense/Income	1,233,815
Contributions	(2,935,890)
Total Activity in FY 2020	(899,731)
Net Pension Liability as of 2020	\$14,792,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 639001
 Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$369,488 Proportionate Share: 0.0000684

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$199,626	\$206,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,660	\$2,774
Net Difference Between Projected and Actual	17,681	0
Change of Assumptions	0	43,046
Changes in Proportion and Differences Between	26,606	3,080
Total	\$47,947	\$48,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,719
Total	\$23,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,874

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$13,625)
2022	1,997
2023	3,165
2024	7,510
2025	0
Thereafter	0
Total	(\$953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$336,820	\$206,595	\$97,521

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

Net Pension Liability as of 2019	\$199,626
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,400)
- Net Difference Between Projected and Actual Investment	27,117
- Change of Assumptions	(21,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,158
Pension Expense/Income	23,357
Contributions	(40,874)
Total Activity in FY 2020	6,969
Net Pension Liability as of 2020	\$206,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 640000
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$139,546 Proportionate Share: 0.0000258

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$90,889	\$77,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,381	\$1,046
Net Difference Between Projected and Actual	6,669	0
Change of Assumptions	0	16,237
Changes in Proportion and Differences Between	406	5,869
Total	\$8,456	\$23,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,722)
Total	\$3,554

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,629

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,464)
2022	(4,455)
2023	(2,610)
2024	2,833
2025	0
Thereafter	0
Total	(\$14,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$127,046	\$77,926	\$36,784

PERF Net Pension Liability - Unaudited

HARTFORD CITY PUBLIC LIBRARY - 640000

Net Pension Liability as of 2019	\$90,889
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,072)
- Net Difference Between Projected and Actual Investment	10,965
- Change of Assumptions	(6,377)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,404)
Pension Expense/Income	3,554
Contributions	(15,629)
Total Activity in FY 2020	(12,963)
Net Pension Liability as of 2020	\$77,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 642000
 Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$3,550,388 Proportionate Share: 0.0006576

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,153,249	\$1,986,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,190	\$26,667
Net Difference Between Projected and Actual	169,988	0
Change of Assumptions	0	413,843
Changes in Proportion and Differences Between	40,680	11,592
Total	\$245,858	\$452,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,959
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,016
Total	\$163,975

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,629

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$193,000)
2022	(59,104)
2023	(26,348)
2024	72,208
2025	0
Thereafter	0
Total	(\$206,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,238,200	\$1,986,211	\$937,569

PERF Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

Net Pension Liability as of 2019	\$2,153,249
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,494)
- Net Difference Between Projected and Actual Investment	271,767
- Change of Assumptions	(180,248)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,591
Pension Expense/Income	163,975
Contributions	(397,629)
Total Activity in FY 2020	(167,038)
Net Pension Liability as of 2020	\$1,986,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 644000
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOLS

Wages: \$6,729,003 Proportionate Share: 0.0012464

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,211,643	\$3,764,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,698	\$50,545
Net Difference Between Projected and Actual	322,191	0
Change of Assumptions	0	784,389
Changes in Proportion and Differences Between	52,930	77,114
Total	\$441,819	\$912,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$303,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,936
Total	\$305,118

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$751,880

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$371,475)
2022	(153,065)
2023	(82,548)
2024	136,859
2025	0
Thereafter	0
Total	(\$470,229)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,137,610	\$3,764,619	\$1,777,047

PERF Net Pension Liability - Unaudited
LOGANSPORT COMMUNITY SCHOOLS - 644000

Net Pension Liability as of 2019	\$4,211,643
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(95,370)
- Net Difference Between Projected and Actual Investment	521,265
- Change of Assumptions	(327,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,667)
Pension Expense/Income	305,118
Contributions	(751,880)
Total Activity in FY 2020	(447,024)
Net Pension Liability as of 2020	\$3,764,619

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 646000
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$696,849 Proportionate Share: 0.0001291

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$393,633	\$389,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,908	\$5,235
Net Difference Between Projected and Actual	33,372	0
Change of Assumptions	0	81,246
Changes in Proportion and Differences Between	48,783	1,901
Total	\$89,063	\$88,382

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,344
Total	\$49,747

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,047

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,090)
2022	4,584
2023	2,012
2024	14,175
2025	0
Thereafter	0
Total	\$681

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$635,723	\$389,933	\$184,064

PERF Net Pension Liability - Unaudited

TIPTON COUNTY LIBRARY - 646000

Net Pension Liability as of 2019	\$393,633
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,750)
- Net Difference Between Projected and Actual Investment	51,978
- Change of Assumptions	(38,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,915
Pension Expense/Income	49,747
Contributions	(78,047)
Total Activity in FY 2020	(3,700)
Net Pension Liability as of 2020	\$389,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 648000
 Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,082,710 Proportionate Share: 0.0007563

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,757,745	\$2,284,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,472	\$30,670
Net Difference Between Projected and Actual	195,501	0
Change of Assumptions	0	475,958
Changes in Proportion and Differences Between	5,592	354,976
Total	\$241,565	\$861,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(194,061)
Total	(\$10,094)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$457,067

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$410,094)
2022	(193,141)
2023	(99,848)
2024	83,044
2025	0
Thereafter	0
Total	(\$620,039)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,724,225	\$2,284,324	\$1,078,290

PERF Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

Net Pension Liability as of 2019	\$2,757,745
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(63,222)
- Net Difference Between Projected and Actual Investment	325,853
- Change of Assumptions	(176,785)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,106)
Pension Expense/Income	(10,094)
Contributions	(457,067)
Total Activity in FY 2020	(473,421)
Net Pension Liability as of 2020	\$2,284,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 650000
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$4,237,473 Proportionate Share: 0.0007849

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,939,193	\$2,370,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,002	\$31,830
Net Difference Between Projected and Actual	202,894	0
Change of Assumptions	0	493,956
Changes in Proportion and Differences Between	64	345,349
Total	\$244,960	\$871,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$190,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(137,374)
Total	\$53,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$468,909

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$374,233)
2022	(214,250)
2023	(123,876)
2024	86,184
2025	0
Thereafter	0
Total	(\$626,175)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,865,060	\$2,370,707	\$1,119,066

PERF Net Pension Liability - Unaudited

NORTH LAWRENCE SCHOOLS - 650000

Net Pension Liability as of 2019	\$2,939,193
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(67,657)
- Net Difference Between Projected and Actual Investment	341,822
- Change of Assumptions	(175,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(252,194)
Pension Expense/Income	53,550
Contributions	(468,909)
Total Activity in FY 2020	(568,486)
Net Pension Liability as of 2020	\$2,370,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 653000
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,448,648 Proportionate Share: 0.0002683

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$929,384	\$810,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,357	\$10,880
Net Difference Between Projected and Actual	69,355	0
Change of Assumptions	0	168,848
Changes in Proportion and Differences Between	11,420	55,695
Total	\$95,132	\$235,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,021)
Total	\$50,242

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,244

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$94,513)
2022	(51,924)
2023	(23,312)
2024	29,458
2025	0
Thereafter	0
Total	(\$140,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,321,182	\$810,372	\$382,527

PERF Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOLS - 653000

Net Pension Liability as of 2019	\$929,384
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,133)
- Net Difference Between Projected and Actual Investment	113,285
- Change of Assumptions	(68,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,138)
Pension Expense/Income	50,242
Contributions	(162,244)
Total Activity in FY 2020	(119,012)
Net Pension Liability as of 2020	\$810,372

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 654000
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$807,895 Proportionate Share: 0.0001496

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$558,886	\$451,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,006	\$6,067
Net Difference Between Projected and Actual	38,671	0
Change of Assumptions	0	94,147
Changes in Proportion and Differences Between	30,012	72,574
Total	\$76,689	\$172,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,858)
Total	\$14,532

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,485

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$67,101)
2022	(22,381)
2023	(23,044)
2024	16,427
2025	0
Thereafter	0
Total	(\$96,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$736,671	\$451,851	\$213,291

PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

Net Pension Liability as of 2019	\$558,886
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,860)
- Net Difference Between Projected and Actual Investment	65,088
- Change of Assumptions	(33,516)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,794)
Pension Expense/Income	14,532
Contributions	(90,485)
Total Activity in FY 2020	(107,035)
Net Pension Liability as of 2020	\$451,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 658000
 Submission Unit Name: CITY OF ELKHART

Wages: \$17,755,318 Proportionate Share: 0.0032889

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,637,017	\$9,933,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$175,998	\$133,374
Net Difference Between Projected and Actual	850,171	0
Change of Assumptions	0	2,069,783
Changes in Proportion and Differences Between	378,690	447,403
Total	\$1,404,859	\$2,650,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$800,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,345)
Total	\$755,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,979,593

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,069,206)
2022	(436,509)
2023	(101,119)
2024	361,133
2025	0
Thereafter	0
Total	(\$1,245,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,195,432	\$9,933,775	\$4,689,129

PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

Net Pension Liability as of 2019	\$10,637,017
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(239,040)
- Net Difference Between Projected and Actual Investment	1,352,956
- Change of Assumptions	(915,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	322,596
Pension Expense/Income	755,668
Contributions	(1,979,593)
Total Activity in FY 2020	(703,242)
Net Pension Liability as of 2020	\$9,933,775

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 660000
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$5,572,101 Proportionate Share: 0.0010321

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,417,766	\$3,117,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,230	\$41,854
Net Difference Between Projected and Actual	266,795	0
Change of Assumptions	0	649,525
Changes in Proportion and Differences Between	58,697	32,861
Total	\$380,722	\$724,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$251,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,172
Total	\$255,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$616,119

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$310,701)
2022	(93,601)
2023	(52,544)
2024	113,328
2025	0
Thereafter	0
Total	(\$343,518)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,082,339	\$3,117,349	\$1,471,510

PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

Net Pension Liability as of 2019	\$3,417,766
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(77,125)
- Net Difference Between Projected and Actual Investment	428,344
- Change of Assumptions	(278,750)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,993)
Pension Expense/Income	255,226
Contributions	(616,119)
Total Activity in FY 2020	(300,417)
Net Pension Liability as of 2020	\$3,117,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 661000
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$893,420 Proportionate Share: 0.0001655

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$560,208	\$499,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,856	\$6,711
Net Difference Between Projected and Actual	42,781	0
Change of Assumptions	0	104,153
Changes in Proportion and Differences Between	940	19,198
Total	\$52,577	\$130,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,081)
Total	\$29,176

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,679

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$61,518)
2022	(22,904)
2023	(11,236)
2024	18,173
2025	0
Thereafter	0
Total	(\$77,485)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$814,967	\$499,875	\$235,961

PERF Net Pension Liability - Unaudited

GOSHEN PUBLIC LIBRARY - 661000

Net Pension Liability as of 2019	\$560,208
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,689)
- Net Difference Between Projected and Actual Investment	69,261
- Change of Assumptions	(43,379)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,023)
Pension Expense/Income	29,176
Contributions	(99,679)
Total Activity in FY 2020	(60,333)
Net Pension Liability as of 2020	\$499,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 662000
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$1,943,210 Proportionate Share: 0.0003599

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,340,534	\$1,087,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,259	\$14,595
Net Difference Between Projected and Actual	93,033	0
Change of Assumptions	0	226,494
Changes in Proportion and Differences Between	62,837	149,421
Total	\$175,129	\$390,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,414)
Total	\$49,130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,640

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$143,449)
2022	(56,996)
2023	(54,453)
2024	39,517
2025	0
Thereafter	0
Total	(\$215,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,772,245	\$1,087,040	\$513,125

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

Net Pension Liability as of 2019	\$1,340,534
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,833)
- Net Difference Between Projected and Actual Investment	156,397
- Change of Assumptions	(81,066)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,482)
Pension Expense/Income	49,130
Contributions	(217,640)
Total Activity in FY 2020	(253,494)
Net Pension Liability as of 2020	\$1,087,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 663000
 Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$48,087,987 Proportionate Share: 0.0089075

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$28,917,985	\$26,904,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$476,664	\$361,223
Net Difference Between Projected and Actual	2,302,562	0
Change of Assumptions	0	5,605,703
Changes in Proportion and Differences Between	769,840	40,344
Total	\$3,549,066	\$6,007,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,166,716
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	365,571
Total	\$2,532,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,303,002

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,353,160)
2022	(769,497)
2023	(313,621)
2024	978,074
2025	0
Thereafter	0
Total	(\$2,458,204)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,862,935	\$26,904,162	\$12,699,812

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

Net Pension Liability as of 2019	\$28,917,985
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(650,297)
- Net Difference Between Projected and Actual Investment	3,669,442
- Change of Assumptions	(2,468,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206,289
Pension Expense/Income	2,532,287
Contributions	(5,303,002)
Total Activity in FY 2020	(2,013,823)
Net Pension Liability as of 2020	\$26,904,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 663001
 Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$122,710,802 Proportionate Share: 0.0227301

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$82,682,778	\$68,653,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,216,349	\$921,767
Net Difference Between Projected and Actual	5,875,662	0
Change of Assumptions	0	14,304,596
Changes in Proportion and Differences Between	124,213	20,251,822
Total	\$7,216,224	\$35,478,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,529,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,464,252)
Total	(\$4,935,241)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,624,451

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,862,205)
2022	(10,919,395)
2023	(2,976,203)
2024	2,495,842
2025	0
Thereafter	0
Total	(\$28,261,961)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$111,929,150	\$68,653,864	\$32,407,297

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

Net Pension Liability as of 2019	\$82,682,778
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,894,829)
- Net Difference Between Projected and Actual Investment	9,783,868
- Change of Assumptions	(5,334,774)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,976,513
Pension Expense/Income	(4,935,241)
Contributions	(13,624,451)
Total Activity in FY 2020	(14,028,914)
Net Pension Liability as of 2020	\$68,653,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 665000
 Submission Unit Name: MONROE COUNTY

Wages: \$23,651,410 Proportionate Share: 0.0043810

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$14,444,781	\$13,232,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$234,439	\$177,661
Net Difference Between Projected and Actual	1,132,475	0
Change of Assumptions	0	2,757,068
Changes in Proportion and Differences Between	149,156	1,624
Total	\$1,516,070	\$2,936,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,065,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,480
Total	\$1,142,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,640,372

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,242,189)
2022	(457,101)
2023	(202,041)
2024	481,048
2025	0
Thereafter	0
Total	(\$1,420,283)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,573,227	\$13,232,347	\$6,246,183

PERF Net Pension Liability - Unaudited

MONROE COUNTY - 665000

Net Pension Liability as of 2019	\$14,444,781
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(325,715)
- Net Difference Between Projected and Actual Investment	1,815,243
- Change of Assumptions	(1,190,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,702)
Pension Expense/Income	1,142,142
Contributions	(2,640,372)
Total Activity in FY 2020	(1,212,434)
Net Pension Liability as of 2020	\$13,232,347

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 666000
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$9,637,668 Proportionate Share: 0.0017852

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,303,417	\$5,392,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,531	\$72,395
Net Difference Between Projected and Actual	461,469	0
Change of Assumptions	0	1,123,469
Changes in Proportion and Differences Between	13,408	513,849
Total	\$570,408	\$1,709,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$434,243
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(243,132)
Total	\$191,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,079,374

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$782,969)
2022	(367,686)
2023	(184,671)
2024	196,021
2025	0
Thereafter	0
Total	(\$1,139,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,790,807	\$5,392,008	\$2,545,238

PERF Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 666000

Net Pension Liability as of 2019	\$6,303,417
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(143,776)
- Net Difference Between Projected and Actual Investment	759,416
- Change of Assumptions	(439,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(199,142)
Pension Expense/Income	191,111
Contributions	(1,079,374)
Total Activity in FY 2020	(911,409)
Net Pension Liability as of 2020	\$5,392,008

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 667000
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,119,702 Proportionate Share: 0.0003926

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,329,297	\$1,185,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,009	\$15,921
Net Difference Between Projected and Actual	101,486	0
Change of Assumptions	0	247,073
Changes in Proportion and Differences Between	15,701	30,393
Total	\$138,196	\$293,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(683)
Total	\$94,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,407

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$124,284)
2022	(47,477)
2023	(26,538)
2024	43,108
2025	0
Thereafter	0
Total	(\$155,191)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,933,268	\$1,185,807	\$559,747

PERF Net Pension Liability - Unaudited

KOKOMO PUBLIC LIBRARY - 667000

Net Pension Liability as of 2019	\$1,329,297
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,111)
- Net Difference Between Projected and Actual Investment	164,318
- Change of Assumptions	(102,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,240)
Pension Expense/Income	94,815
Contributions	(237,407)
Total Activity in FY 2020	(143,490)
Net Pension Liability as of 2020	\$1,185,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 670000
 Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$13,922,474 Proportionate Share: 0.0025789

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,346,938	\$7,789,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$138,004	\$104,581
Net Difference Between Projected and Actual	666,638	0
Change of Assumptions	0	1,622,963
Changes in Proportion and Differences Between	237,296	53,969
Total	\$1,041,938	\$1,781,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$627,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,058
Total	\$668,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,554,493

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$738,386)
2022	(204,031)
2023	(80,331)
2024	283,173
2025	0
Thereafter	0
Total	(\$739,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,699,200	\$7,789,295	\$3,676,850

PERF Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 670000

Net Pension Liability as of 2019	\$8,346,938
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(187,601)
- Net Difference Between Projected and Actual Investment	1,061,177
- Change of Assumptions	(717,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,355
Pension Expense/Income	668,366
Contributions	(1,554,493)
Total Activity in FY 2020	(557,643)
Net Pension Liability as of 2020	\$7,789,295

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 671000
 Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$118,070 Proportionate Share: 0.0000219

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$71,720	\$66,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,172	\$888
Net Difference Between Projected and Actual	5,661	0
Change of Assumptions	0	13,782
Changes in Proportion and Differences Between	1,250	4,529
Total	\$8,083	\$19,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,290)
Total	\$1,037

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,224

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,620)
2022	(2,015)
2023	(886)
2024	2,405
2025	0
Thereafter	0
Total	(\$11,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$107,842	\$66,147	\$31,224

PERF Net Pension Liability - Unaudited
GREENTOWN & EASTERN HOWARD LIBRARY - 671000

Net Pension Liability as of 2019	\$71,720
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,615)
- Net Difference Between Projected and Actual Investment	9,051
- Change of Assumptions	(6,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,180
Pension Expense/Income	1,037
Contributions	(13,224)
Total Activity in FY 2020	(5,573)
Net Pension Liability as of 2020	\$66,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 672000
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$2,870,257 Proportionate Share: 0.0005317

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,807,870	\$1,605,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,453	\$21,562
Net Difference Between Projected and Actual	137,443	0
Change of Assumptions	0	334,612
Changes in Proportion and Differences Between	59,709	42,233
Total	\$225,605	\$398,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,020
Total	\$161,354

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$321,179

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$130,489)
2022	(62,802)
2023	(37,893)
2024	58,382
2025	0
Thereafter	0
Total	(\$172,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,618,234	\$1,605,944	\$758,068

PERF Net Pension Liability - Unaudited
GREENSBURG COMMUNITY SCHOOLS - 672000

Net Pension Liability as of 2019	\$1,807,870
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,981)
- Net Difference Between Projected and Actual Investment	222,896
- Change of Assumptions	(138,485)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,531)
Pension Expense/Income	161,354
Contributions	(321,179)
Total Activity in FY 2020	(201,926)
Net Pension Liability as of 2020	\$1,605,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 677001
 Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,058,003 Proportionate Share: 0.0001960

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$669,936	\$591,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,488	\$7,948
Net Difference Between Projected and Actual	50,665	0
Change of Assumptions	0	123,347
Changes in Proportion and Differences Between	0	42,032
Total	\$61,153	\$173,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,669)
Total	\$25,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,144

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$82,030)
2022	(35,901)
2023	(15,764)
2024	21,521
2025	0
Thereafter	0
Total	(\$112,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$965,157	\$591,997	\$279,446

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001

Net Pension Liability as of 2019	\$669,936
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,200)
- Net Difference Between Projected and Actual Investment	82,331
- Change of Assumptions	(50,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,264)
Pension Expense/Income	25,007
Contributions	(114,144)
Total Activity in FY 2020	(77,939)
Net Pension Liability as of 2020	\$591,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 680000
 Submission Unit Name: ALLEN COUNTY

Wages: \$49,400,160 Proportionate Share: 0.0091505

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$31,278,462	\$27,638,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$489,668	\$371,077
Net Difference Between Projected and Actual	2,365,376	0
Change of Assumptions	0	5,758,629
Changes in Proportion and Differences Between	20,359	1,988,346
Total	\$2,875,403	\$8,118,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,225,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,160,929)
Total	\$1,064,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,493,148

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,918,041)
2022	(1,628,909)
2023	(700,454)
2024	1,004,755
2025	0
Thereafter	0
Total	(\$5,242,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$45,059,533	\$27,638,118	\$13,046,268

PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

Net Pension Liability as of 2019	\$31,278,462
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(709,652)
- Net Difference Between Projected and Actual Investment	3,843,830
- Change of Assumptions	(2,365,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,122
Pension Expense/Income	1,064,896
Contributions	(5,493,148)
Total Activity in FY 2020	(3,640,344)
Net Pension Liability as of 2020	\$27,638,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 681000
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$444,755 Proportionate Share: 0.0000824

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$263,744	\$248,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,409	\$3,342
Net Difference Between Projected and Actual	21,300	0
Change of Assumptions	0	51,856
Changes in Proportion and Differences Between	14,855	0
Total	\$40,564	\$55,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,878
Total	\$28,921

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,813

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,415)
2022	(5,459)
2023	(1,806)
2024	9,046
2025	0
Thereafter	0
Total	(\$14,634)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$405,760	\$248,880	\$117,481

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, WAYNE COUNTY - 681000

Net Pension Liability as of 2019	\$263,744
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,917)
- Net Difference Between Projected and Actual Investment	33,767
- Change of Assumptions	(23,244)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,422
Pension Expense/Income	28,921
Contributions	(49,813)
Total Activity in FY 2020	(14,864)
Net Pension Liability as of 2020	\$248,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 682000
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$8,185,989 Proportionate Share: 0.0015163

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,029,976	\$4,579,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,141	\$61,490
Net Difference Between Projected and Actual	391,959	0
Change of Assumptions	0	954,244
Changes in Proportion and Differences Between	32,470	27,530
Total	\$505,570	\$1,043,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$368,834
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,735
Total	\$374,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$916,751

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$457,454)
2022	(169,904)
2023	(76,831)
2024	166,495
2025	0
Thereafter	0
Total	(\$537,694)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,466,671	\$4,579,824	\$2,161,855

PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

Net Pension Liability as of 2019	\$5,029,976
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(113,541)
- Net Difference Between Projected and Actual Investment	629,713
- Change of Assumptions	(408,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,574)
Pension Expense/Income	374,569
Contributions	(916,751)
Total Activity in FY 2020	(450,152)
Net Pension Liability as of 2020	\$4,579,824

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 683000
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$1,032,159 Proportionate Share: 0.0001912

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$631,598	\$577,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,232	\$7,754
Net Difference Between Projected and Actual	49,425	0
Change of Assumptions	0	120,327
Changes in Proportion and Differences Between	21,029	12,768
Total	\$80,686	\$140,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,342)
Total	\$43,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,602

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$59,712)
2022	(12,417)
2023	(9,028)
2024	20,994
2025	0
Thereafter	0
Total	(\$60,163)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$941,520	\$577,499	\$272,602

PERF Net Pension Liability - Unaudited

CASTON SCHOOL CORPORATION - 683000

Net Pension Liability as of 2019	\$631,598
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,246)
- Net Difference Between Projected and Actual Investment	79,279
- Change of Assumptions	(51,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,112
Pension Expense/Income	43,167
Contributions	(115,602)
Total Activity in FY 2020	(54,099)
Net Pension Liability as of 2020	\$577,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 685000
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$1,683,454 Proportionate Share: 0.0003118

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,053,654	\$941,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,685	\$12,644
Net Difference Between Projected and Actual	80,599	0
Change of Assumptions	0	196,223
Changes in Proportion and Differences Between	18,975	46,379
Total	\$116,259	\$255,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,182)
Total	\$73,662

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,597

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$97,197)
2022	(55,035)
2023	(20,992)
2024	34,237
2025	0
Thereafter	0
Total	(\$138,987)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,535,387	\$941,759	\$444,547

PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

Net Pension Liability as of 2019	\$1,053,654
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,859)
- Net Difference Between Projected and Actual Investment	130,403
- Change of Assumptions	(81,918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,586)
Pension Expense/Income	73,662
Contributions	(186,597)
Total Activity in FY 2020	(111,895)
Net Pension Liability as of 2020	\$941,759

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 686000
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$873,563 Proportionate Share: 0.0001618

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$483,531	\$488,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,658	\$6,561
Net Difference Between Projected and Actual	41,825	0
Change of Assumptions	0	101,825
Changes in Proportion and Differences Between	43,946	13,909
Total	\$94,429	\$122,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,685
Total	\$43,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,839

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$44,348)
2022	(6,230)
2023	4,946
2024	17,766
2025	0
Thereafter	0
Total	(\$27,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$796,747	\$488,700	\$230,685

PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

Net Pension Liability as of 2019	\$483,531
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,707)
- Net Difference Between Projected and Actual Investment	64,680
- Change of Assumptions	(49,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,363
Pension Expense/Income	43,042
Contributions	(97,839)
Total Activity in FY 2020	5,169
Net Pension Liability as of 2020	\$488,700

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 687000
 Submission Unit Name: CITY OF WHITING

Wages: \$2,971,774 Proportionate Share: 0.0005505

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,799,938	\$1,662,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,459	\$22,324
Net Difference Between Projected and Actual	142,303	0
Change of Assumptions	0	346,443
Changes in Proportion and Differences Between	37,432	32,418
Total	\$209,194	\$401,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,407)
Total	\$117,500

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$330,740

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$182,148)
2022	(48,416)
2023	(21,875)
2024	60,448
2025	0
Thereafter	0
Total	(\$191,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,710,811	\$1,662,727	\$784,872

PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

Net Pension Liability as of 2019	\$1,799,938
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,527)
- Net Difference Between Projected and Actual Investment	227,382
- Change of Assumptions	(151,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,351
Pension Expense/Income	117,500
Contributions	(330,740)
Total Activity in FY 2020	(137,211)
Net Pension Liability as of 2020	\$1,662,727

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 688000
 Submission Unit Name: CITY OF MARION

Wages: \$3,123,830 Proportionate Share: 0.0005786

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,012,784	\$1,747,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,962	\$23,464
Net Difference Between Projected and Actual	149,566	0
Change of Assumptions	0	364,127
Changes in Proportion and Differences Between	3,424	155,200
Total	\$183,952	\$542,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(92,982)
Total	\$47,760

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$349,546

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$263,605)
2022	(106,309)
2023	(52,455)
2024	63,530
2025	0
Thereafter	0
Total	(\$358,839)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,849,183	\$1,747,600	\$824,935

PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

Net Pension Liability as of 2019	\$2,012,784
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,800)
- Net Difference Between Projected and Actual Investment	244,705
- Change of Assumptions	(145,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,532)
Pension Expense/Income	47,760
Contributions	(349,546)
Total Activity in FY 2020	(265,184)
Net Pension Liability as of 2020	\$1,747,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 689000
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,151,281 Proportionate Share: 0.0002133

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$710,258	\$644,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,414	\$8,650
Net Difference Between Projected and Actual	55,137	0
Change of Assumptions	0	134,235
Changes in Proportion and Differences Between	10,399	4,472
Total	\$76,950	\$147,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,884
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,083
Total	\$58,967

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,944

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$58,362)
2022	(23,988)
2023	(11,477)
2024	23,420
2025	0
Thereafter	0
Total	(\$70,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,050,347	\$644,250	\$304,111

PERF Net Pension Liability - Unaudited

TOWN OF WINAMAC - 689000

Net Pension Liability as of 2019	\$710,258
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,043)
- Net Difference Between Projected and Actual Investment	88,709
- Change of Assumptions	(57,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,514)
Pension Expense/Income	58,967
Contributions	(128,944)
Total Activity in FY 2020	(66,008)
Net Pension Liability as of 2020	\$644,250

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 691000
 Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$89,465 Proportionate Share: 0.0000166

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$55,856	\$50,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$888	\$673
Net Difference Between Projected and Actual	4,291	0
Change of Assumptions	0	10,447
Changes in Proportion and Differences Between	202	1,924
Total	\$5,381	\$13,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(705)
Total	\$3,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,020

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,783)
2022	(2,665)
2023	(1,038)
2024	1,823
2025	0
Thereafter	0
Total	(\$7,663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$81,743	\$50,139	\$23,667

PERF Net Pension Liability - Unaudited

WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

Net Pension Liability as of 2019	\$55,856
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,264)
- Net Difference Between Projected and Actual Investment	6,931
- Change of Assumptions	(4,387)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(310)
Pension Expense/Income	3,333
Contributions	(10,020)
Total Activity in FY 2020	(5,717)
Net Pension Liability as of 2020	\$50,139

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 692000
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$3,961,556 Proportionate Share: 0.0007338

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,421,620	\$2,216,365

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,268	\$29,758
Net Difference Between Projected and Actual	189,685	0
Change of Assumptions	0	461,798
Changes in Proportion and Differences Between	27,505	21,007
Total	\$256,458	\$512,563

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,543)
Total	\$173,951

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,675

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$229,475)
2022	(72,041)
2023	(35,162)
2024	80,573
2025	0
Thereafter	0
Total	(\$256,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,613,429	\$2,216,365	\$1,046,211

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

Net Pension Liability as of 2019	\$2,421,620
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,614)
- Net Difference Between Projected and Actual Investment	304,149
- Change of Assumptions	(199,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,023
Pension Expense/Income	173,951
Contributions	(438,675)
Total Activity in FY 2020	(205,255)
Net Pension Liability as of 2020	\$2,216,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 692001
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$732,871 Proportionate Share: 0.0001358

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$432,963	\$410,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,267	\$5,507
Net Difference Between Projected and Actual	35,104	0
Change of Assumptions	0	85,462
Changes in Proportion and Differences Between	25,543	32,365
Total	\$67,914	\$123,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,048)
Total	\$24,985

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,658

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$48,653)
2022	(12,685)
2023	(8,994)
2024	14,912
2025	0
Thereafter	0
Total	(\$55,420)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$668,716	\$410,170	\$193,616

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

Net Pension Liability as of 2019	\$432,963
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,705)
- Net Difference Between Projected and Actual Investment	55,569
- Change of Assumptions	(38,492)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,492)
Pension Expense/Income	24,985
Contributions	(52,658)
Total Activity in FY 2020	(22,793)
Net Pension Liability as of 2020	\$410,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 695000
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$281,913 Proportionate Share: 0.0000522

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$160,957	\$157,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,793	\$2,117
Net Difference Between Projected and Actual	13,494	0
Change of Assumptions	0	32,851
Changes in Proportion and Differences Between	10,050	9,401
Total	\$26,337	\$44,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,904)
Total	\$10,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,574

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,459)
2022	(6,677)
2023	372
2024	5,732
2025	0
Thereafter	0
Total	(\$18,032)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$257,047	\$157,665	\$74,424

PERF Net Pension Liability - Unaudited

DELPHI PUBLIC LIBRARY - 695000

Net Pension Liability as of 2019	\$160,957
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,586)
- Net Difference Between Projected and Actual Investment	21,102
- Change of Assumptions	(15,390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,363
Pension Expense/Income	10,793
Contributions	(31,574)
Total Activity in FY 2020	(3,292)
Net Pension Liability as of 2020	\$157,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 696000
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$6,881,799 Proportionate Share: 0.0012747

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,296,252	\$3,850,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,213	\$51,693
Net Difference Between Projected and Actual	329,506	0
Change of Assumptions	0	802,199
Changes in Proportion and Differences Between	80,444	69,562
Total	\$478,163	\$923,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$310,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,457
Total	\$345,523

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$770,643

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$355,180)
2022	(148,745)
2023	(81,333)
2024	139,967
2025	0
Thereafter	0
Total	(\$445,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,276,967	\$3,850,097	\$1,817,396

PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

Net Pension Liability as of 2019	\$4,296,252
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(97,243)
- Net Difference Between Projected and Actual Investment	532,579
- Change of Assumptions	(336,121)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,250)
Pension Expense/Income	345,523
Contributions	(770,643)
Total Activity in FY 2020	(446,155)
Net Pension Liability as of 2020	\$3,850,097

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 761000
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$831,533 Proportionate Share: 0.0001540

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$515,920	\$465,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,241	\$6,245
Net Difference Between Projected and Actual	39,809	0
Change of Assumptions	0	96,916
Changes in Proportion and Differences Between	8,666	5,797
Total	\$56,716	\$108,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,311
Total	\$44,771

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,129

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,033)
2022	(19,070)
2023	(9,050)
2024	16,911
2025	0
Thereafter	0
Total	(\$52,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$758,338	\$465,141	\$219,565

PERF Net Pension Liability - Unaudited
SOUTH NEWTON SCHOOL - 761000

Net Pension Liability as of 2019	\$515,920
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,665)
- Net Difference Between Projected and Actual Investment	64,195
- Change of Assumptions	(40,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,004)
Pension Expense/Income	44,771
Contributions	(93,129)
Total Activity in FY 2020	(50,779)
Net Pension Liability as of 2020	\$465,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 762000
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,206,678 Proportionate Share: 0.0004087

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,372,262	\$1,234,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,871	\$16,574
Net Difference Between Projected and Actual	105,648	0
Change of Assumptions	0	257,205
Changes in Proportion and Differences Between	2,717	22,355
Total	\$130,236	\$296,134

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,605)
Total	\$94,810

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,542

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$130,203)
2022	(54,791)
2023	(25,781)
2024	44,877
2025	0
Thereafter	0
Total	(\$165,898)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,012,549	\$1,234,435	\$582,701

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC SCHOOLS - 762000

Net Pension Liability as of 2019	\$1,372,262
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,040)
- Net Difference Between Projected and Actual Investment	170,511
- Change of Assumptions	(108,335)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,231)
Pension Expense/Income	94,810
Contributions	(242,542)
Total Activity in FY 2020	(137,827)
Net Pension Liability as of 2020	\$1,234,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 764000
 Submission Unit Name: MARSHALL COUNTY

Wages: \$8,342,526 Proportionate Share: 0.0015453

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,991,638	\$4,667,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,693	\$62,666
Net Difference Between Projected and Actual	399,455	0
Change of Assumptions	0	972,494
Changes in Proportion and Differences Between	130,760	0
Total	\$612,908	\$1,035,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$375,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,387
Total	\$437,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$934,359

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$414,533)
2022	(132,348)
2023	(45,051)
2024	169,680
2025	0
Thereafter	0
Total	(\$422,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,609,474	\$4,667,415	\$2,203,202

PERF Net Pension Liability - Unaudited

MARSHALL COUNTY - 764000

Net Pension Liability as of 2019	\$4,991,638
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(112,150)
- Net Difference Between Projected and Actual Investment	635,397
- Change of Assumptions	(430,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,591
Pension Expense/Income	437,275
Contributions	(934,359)
Total Activity in FY 2020	(324,223)
Net Pension Liability as of 2020	\$4,667,415

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 765000
 Submission Unit Name: RUSH COUNTY

Wages: \$3,859,625 Proportionate Share: 0.0007149

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,307,926	\$2,159,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,256	\$28,991
Net Difference Between Projected and Actual	184,799	0
Change of Assumptions	0	449,904
Changes in Proportion and Differences Between	47,647	15,609
Total	\$270,702	\$494,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,306
Total	\$182,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,847

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$211,674)
2022	(68,274)
2023	(22,351)
2024	78,497
2025	0
Thereafter	0
Total	(\$223,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,520,361	\$2,159,280	\$1,019,264

PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

Net Pension Liability as of 2019	\$2,307,926
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,848)
- Net Difference Between Projected and Actual Investment	293,889
- Change of Assumptions	(199,529)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,486
Pension Expense/Income	182,203
Contributions	(423,847)
Total Activity in FY 2020	(148,646)
Net Pension Liability as of 2020	\$2,159,280

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 776000
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$4,267,703 Proportionate Share: 0.0007905

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,555,475	\$2,387,622

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,302	\$32,057
Net Difference Between Projected and Actual	204,342	0
Change of Assumptions	0	497,481
Changes in Proportion and Differences Between	83,154	811
Total	\$329,798	\$530,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,419
Total	\$230,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$471,072

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$197,072)
2022	(65,229)
2023	(25,050)
2024	86,800
2025	0
Thereafter	0
Total	(\$200,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,892,635	\$2,387,622	\$1,127,050

PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

Net Pension Liability as of 2019	\$2,555,475
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(57,423)
- Net Difference Between Projected and Actual Investment	325,133
- Change of Assumptions	(220,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,055
Pension Expense/Income	230,705
Contributions	(471,072)
Total Activity in FY 2020	(167,853)
Net Pension Liability as of 2020	\$2,387,622

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 778000
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$4,354,510 Proportionate Share: 0.0008066

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,602,407	\$2,436,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,163	\$32,710
Net Difference Between Projected and Actual	208,504	0
Change of Assumptions	0	507,613
Changes in Proportion and Differences Between	52,999	153,598
Total	\$304,666	\$693,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(175,266)
Total	\$20,936

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$480,848

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$356,838)
2022	(96,729)
2023	(24,254)
2024	88,566
2025	0
Thereafter	0
Total	(\$389,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,971,916	\$2,436,250	\$1,150,005

PERF Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 778000

Net Pension Liability as of 2019	\$2,602,407
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,458)
- Net Difference Between Projected and Actual Investment	331,513
- Change of Assumptions	(225,291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	245,991
Pension Expense/Income	20,936
Contributions	(480,848)
Total Activity in FY 2020	(166,157)
Net Pension Liability as of 2020	\$2,436,250

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 779000
 Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$1,487,324 Proportionate Share: 0.0002755

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$902,943	\$832,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,743	\$11,172
Net Difference Between Projected and Actual	71,216	0
Change of Assumptions	0	173,379
Changes in Proportion and Differences Between	30,994	0
Total	\$116,953	\$184,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,417
Total	\$88,431

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,582

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$61,626)
2022	(24,974)
2023	(11,249)
2024	30,251
2025	0
Thereafter	0
Total	(\$67,598)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,356,636	\$832,119	\$392,792

PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

Net Pension Liability as of 2019	\$902,943
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,339)
- Net Difference Between Projected and Actual Investment	113,896
- Change of Assumptions	(75,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,807)
Pension Expense/Income	88,431
Contributions	(166,582)
Total Activity in FY 2020	(70,824)
Net Pension Liability as of 2020	\$832,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 780000
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$4,128,735 Proportionate Share: 0.0007648

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,445,086	\$2,309,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,927	\$31,015
Net Difference Between Projected and Actual	197,698	0
Change of Assumptions	0	481,307
Changes in Proportion and Differences Between	113,475	11,228
Total	\$352,100	\$523,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,035
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,063
Total	\$221,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$462,402

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$195,807)
2022	(43,586)
2023	(16,034)
2024	83,977
2025	0
Thereafter	0
Total	(\$171,450)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,766,082	\$2,309,998	\$1,090,409

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

Net Pension Liability as of 2019	\$2,445,086
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,833)
- Net Difference Between Projected and Actual Investment	313,271
- Change of Assumptions	(216,052)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,830
Pension Expense/Income	221,098
Contributions	(462,402)
Total Activity in FY 2020	(135,088)
Net Pension Liability as of 2020	\$2,309,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 781000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$3,703,664 Proportionate Share: 0.0006860

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,007,826	\$2,071,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,710	\$27,819
Net Difference Between Projected and Actual	177,329	0
Change of Assumptions	0	431,716
Changes in Proportion and Differences Between	297,985	6,874
Total	\$512,024	\$466,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	108,267
Total	\$275,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,231

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$95,723)
2022	34,729
2023	31,283
2024	75,326
2025	0
Thereafter	0
Total	\$45,615

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,378,049	\$2,071,990	\$978,060

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

Net Pension Liability as of 2019	\$2,007,826
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,276)
- Net Difference Between Projected and Actual Investment	272,234
- Change of Assumptions	(213,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,200
Pension Expense/Income	275,134
Contributions	(414,231)
Total Activity in FY 2020	64,164
Net Pension Liability as of 2020	\$2,071,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 782000
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$6,427,797 Proportionate Share: 0.0011906

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,993,178	\$3,596,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,712	\$48,282
Net Difference Between Projected and Actual	307,766	0
Change of Assumptions	0	749,273
Changes in Proportion and Differences Between	47,386	61,795
Total	\$418,864	\$859,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$289,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,638
Total	\$297,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$706,337

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$356,118)
2022	(141,038)
2023	(74,061)
2024	130,731
2025	0
Thereafter	0
Total	(\$440,486)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,862,836	\$3,596,081	\$1,697,490

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY - 782000

Net Pension Liability as of 2019	\$3,993,178
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(90,308)
- Net Difference Between Projected and Actual Investment	496,513
- Change of Assumptions	(316,074)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,138)
Pension Expense/Income	297,247
Contributions	(706,337)
Total Activity in FY 2020	(397,097)
Net Pension Liability as of 2020	\$3,596,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 782001

Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$23,000 Proportionate Share: 0.0000043

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$14,542	\$12,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230	\$174
Net Difference Between Projected and Actual	1,112	0
Change of Assumptions	0	2,706
Changes in Proportion and Differences Between	656	280
Total	\$1,998	\$3,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	280
Total	\$1,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,576

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,011)
2022	(331)
2023	(293)
2024	473
2025	0
Thereafter	0
Total	(\$1,162)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,174	\$12,988	\$6,131

PERF Net Pension Liability - Unaudited
NORWOOD REGIONAL WATER & SEWER DIST. - 782001

Net Pension Liability as of 2019	\$14,542
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(329)
- Net Difference Between Projected and Actual Investment	1,799
- Change of Assumptions	(1,128)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(646)
Pension Expense/Income	1,326
Contributions	(2,576)
Total Activity in FY 2020	(1,554)
Net Pension Liability as of 2020	\$12,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 791000
 Submission Unit Name: JAY COUNTY

Wages: \$5,250,998 Proportionate Share: 0.0009727

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,199,632	\$2,937,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,052	\$39,446
Net Difference Between Projected and Actual	251,440	0
Change of Assumptions	0	612,143
Changes in Proportion and Differences Between	13,001	59,107
Total	\$316,493	\$710,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,863)
Total	\$190,743

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$581,407

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$337,352)
2022	(119,594)
2023	(44,063)
2024	106,806
2025	0
Thereafter	0
Total	(\$394,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,789,837	\$2,937,938	\$1,386,821

PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

Net Pension Liability as of 2019	\$3,199,632
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(72,119)
- Net Difference Between Projected and Actual Investment	402,679
- Change of Assumptions	(265,031)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,441
Pension Expense/Income	190,743
Contributions	(581,407)
Total Activity in FY 2020	(261,694)
Net Pension Liability as of 2020	\$2,937,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 792000
 Submission Unit Name: MSD WARREN TWP

Wages: \$21,085,556 Proportionate Share: 0.0039057

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$13,791,039	\$11,796,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209,005	\$158,387
Net Difference Between Projected and Actual	1,009,612	0
Change of Assumptions	0	2,457,950
Changes in Proportion and Differences Between	309,779	738,823
Total	\$1,528,396	\$3,355,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$950,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(71,940)
Total	\$878,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,354,432

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,268,978)
2022	(581,004)
2023	(405,642)
2024	428,860
2025	0
Thereafter	0
Total	(\$1,826,764)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,232,721	\$11,796,754	\$5,568,527

PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

Net Pension Liability as of 2019	\$13,791,039
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(314,564)
- Net Difference Between Projected and Actual Investment	1,661,480
- Change of Assumptions	(961,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(903,044)
Pension Expense/Income	878,107
Contributions	(2,354,432)
Total Activity in FY 2020	(1,994,285)
Net Pension Liability as of 2020	\$11,796,754

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 793000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$29,120,836 Proportionate Share: 0.0053941

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$18,267,748	\$16,292,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,653	\$218,745
Net Difference Between Projected and Actual	1,394,358	0
Change of Assumptions	0	3,394,636
Changes in Proportion and Differences Between	281,325	534,111
Total	\$1,964,336	\$4,147,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,312,094
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(139,240)
Total	\$1,172,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,242,670

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,784,243)
2022	(621,403)
2023	(369,799)
2024	592,289
2025	0
Thereafter	0
Total	(\$2,183,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,562,005	\$16,292,309	\$7,690,604

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

Net Pension Liability as of 2019	\$18,267,748
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(413,816)
- Net Difference Between Projected and Actual Investment	2,257,828
- Change of Assumptions	(1,412,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(336,771)
Pension Expense/Income	1,172,854
Contributions	(3,242,670)
Total Activity in FY 2020	(1,975,439)
Net Pension Liability as of 2020	\$16,292,309

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 794000
 Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$335,842 Proportionate Share: 0.0000622

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$208,219	\$187,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,328	\$2,522
Net Difference Between Projected and Actual	16,079	0
Change of Assumptions	0	39,144
Changes in Proportion and Differences Between	2,659	3,023
Total	\$22,066	\$44,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(626)
Total	\$14,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,615

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,092)
2022	(6,744)
2023	(3,615)
2024	6,828
2025	0
Thereafter	0
Total	(\$22,623)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$306,290	\$187,869	\$88,681

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY HOUSING AUTHORITY - 794000

Net Pension Liability as of 2019	\$208,219
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,708)
- Net Difference Between Projected and Actual Investment	25,921
- Change of Assumptions	(16,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,897)
Pension Expense/Income	14,504
Contributions	(37,615)
Total Activity in FY 2020	(20,350)
Net Pension Liability as of 2020	\$187,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 795000
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$23,798,234 Proportionate Share: 0.0044082

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$15,114,056	\$13,314,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235,895	\$178,764
Net Difference Between Projected and Actual	1,139,506	0
Change of Assumptions	0	2,774,186
Changes in Proportion and Differences Between	206,127	487,097
Total	\$1,581,528	\$3,440,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,072,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(101,058)
Total	\$971,220

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,632,570

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(1,414,462)
2022	(576,330)
2023	(351,763)
2024	484,036
2025	0
Thereafter	0
Total	(1,858,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,707,167	\$13,314,502	\$6,284,963

PERF Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 795000

Net Pension Liability as of 2019	\$15,114,056
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(343,084)
- Net Difference Between Projected and Actual Investment	1,853,909
- Change of Assumptions	(1,134,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(514,488)
Pension Expense/Income	971,220
Contributions	(2,632,570)
Total Activity in FY 2020	(1,799,554)
Net Pension Liability as of 2020	\$13,314,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 797000
 Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$2,276,313 Proportionate Share: 0.0004216

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,309,797	\$1,273,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,561	\$17,097
Net Difference Between Projected and Actual	108,982	0
Change of Assumptions	0	265,323
Changes in Proportion and Differences Between	143,206	0
Total	\$274,749	\$282,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,662
Total	\$166,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,948

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$63,633)
2022	9,094
2023	575
2024	46,293
2025	0
Thereafter	0
Total	(\$7,671)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,076,072	\$1,273,398	\$601,094

PERF Net Pension Liability - Unaudited
NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000

Net Pension Liability as of 2019	\$1,309,797
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,219)
- Net Difference Between Projected and Actual Investment	170,893
- Change of Assumptions	(123,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,890
Pension Expense/Income	166,215
Contributions	(254,948)
Total Activity in FY 2020	(36,399)
Net Pension Liability as of 2020	\$1,273,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 798000
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$662,527 Proportionate Share: 0.0001227

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$411,150	\$370,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,566	\$4,976
Net Difference Between Projected and Actual	31,718	0
Change of Assumptions	0	77,218
Changes in Proportion and Differences Between	11,843	4,693
Total	\$50,127	\$86,887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,633
Total	\$38,479

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,203

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,867)
2022	(13,136)
2023	(7,230)
2024	13,473
2025	0
Thereafter	0
Total	(\$36,760)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$604,208	\$370,602	\$174,939

PERF Net Pension Liability - Unaudited

WELLS COUNTY PUBLIC LIBRARY - 798000

Net Pension Liability as of 2019	\$411,150
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,297)
- Net Difference Between Projected and Actual Investment	51,152
- Change of Assumptions	(32,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,064)
Pension Expense/Income	38,479
Contributions	(74,203)
Total Activity in FY 2020	(40,548)
Net Pension Liability as of 2020	\$370,602

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 799000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$29,119,157 Proportionate Share: 0.0053938

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$17,706,879	\$16,291,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,637	\$218,733
Net Difference Between Projected and Actual	1,394,281	0
Change of Assumptions	0	3,394,447
Changes in Proportion and Differences Between	559,145	0
Total	\$2,242,063	\$3,613,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,312,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	413,539
Total	\$1,725,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,251,398

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,235,207)
2022	(498,637)
2023	(229,531)
2024	592,258
2025	0
Thereafter	0
Total	(\$1,371,117)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,560,528	\$16,291,403	\$7,690,176

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

Net Pension Liability as of 2019	\$17,706,879
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(398,968)
- Net Difference Between Projected and Actual Investment	2,231,240
- Change of Assumptions	(1,473,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(248,389)
Pension Expense/Income	1,725,560
Contributions	(3,251,398)
Total Activity in FY 2020	(1,415,476)
Net Pension Liability as of 2020	\$16,291,403

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 800000
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,264,466 Proportionate Share: 0.0002342

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$811,393	\$707,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,533	\$9,497
Net Difference Between Projected and Actual	60,540	0
Change of Assumptions	0	147,388
Changes in Proportion and Differences Between	8,008	31,558
Total	\$81,081	\$188,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,736)
Total	\$54,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,615

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$75,265)
2022	(37,429)
2023	(20,384)
2024	25,716
2025	0
Thereafter	0
Total	(\$107,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,153,264	\$707,376	\$333,909

PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

Net Pension Liability as of 2019	\$811,393
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,449)
- Net Difference Between Projected and Actual Investment	98,893
- Change of Assumptions	(59,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,713)
Pension Expense/Income	54,232
Contributions	(141,615)
Total Activity in FY 2020	(104,017)
Net Pension Liability as of 2020	\$707,376

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 802000
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$2,678,939 Proportionate Share: 0.0004962

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,646,913	\$1,498,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,553	\$20,122
Net Difference Between Projected and Actual	128,266	0
Change of Assumptions	0	312,271
Changes in Proportion and Differences Between	41,294	10,867
Total	\$196,113	\$343,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,614
Total	\$134,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,042

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$135,941)
2022	(40,337)
2023	(25,353)
2024	54,484
2025	0
Thereafter	0
Total	(\$147,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,443,423	\$1,498,720	\$707,454

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - 802000

Net Pension Liability as of 2019	\$1,646,913
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,179)
- Net Difference Between Projected and Actual Investment	206,111
- Change of Assumptions	(133,606)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,790)
Pension Expense/Income	134,313
Contributions	(300,042)
Total Activity in FY 2020	(148,193)
Net Pension Liability as of 2020	\$1,498,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 804000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$16,437,567 Proportionate Share: 0.0030448

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,854,708	\$9,196,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,936	\$123,475
Net Difference Between Projected and Actual	787,072	0
Change of Assumptions	0	1,916,165
Changes in Proportion and Differences Between	191,005	171,690
Total	\$1,141,013	\$2,211,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$740,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,187)
Total	\$655,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,839,637

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,013,666)
2022	(297,124)
2023	(93,858)
2024	334,331
2025	0
Thereafter	0
Total	(\$1,070,317)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,993,417	\$9,196,496	\$4,341,104

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

Net Pension Liability as of 2019	\$9,854,708
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(221,488)
- Net Difference Between Projected and Actual Investment	1,252,879
- Change of Assumptions	(847,079)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	341,664
Pension Expense/Income	655,449
Contributions	(1,839,637)
Total Activity in FY 2020	(658,212)
Net Pension Liability as of 2020	\$9,196,496

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 805000

Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$226,246 Proportionate Share: 0.0000419

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$152,694	\$126,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,242	\$1,699
Net Difference Between Projected and Actual	10,831	0
Change of Assumptions	0	26,369
Changes in Proportion and Differences Between	4,329	13,591
Total	\$17,402	\$41,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,492)
Total	\$5,700

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,340

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,326)
2022	(7,023)
2023	(5,509)
2024	4,601
2025	0
Thereafter	0
Total	(\$24,257)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$206,327	\$126,555	\$59,739

PERF Net Pension Liability - Unaudited
LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000

Net Pension Liability as of 2019	\$152,694
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,500)
- Net Difference Between Projected and Actual Investment	18,048
- Change of Assumptions	(9,804)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,243)
Pension Expense/Income	5,700
Contributions	(25,340)
Total Activity in FY 2020	(26,139)
Net Pension Liability as of 2020	\$126,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 806000
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$2,595,614 Proportionate Share: 0.0004808

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,653,854	\$1,452,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,729	\$19,498
Net Difference Between Projected and Actual	124,285	0
Change of Assumptions	0	302,579
Changes in Proportion and Differences Between	74,528	55,245
Total	\$224,542	\$377,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,617
Total	\$152,570

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,183

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$111,146)
2022	(55,180)
2023	(39,247)
2024	52,793
2025	0
Thereafter	0
Total	(\$152,780)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,367,589	\$1,452,206	\$685,498

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY - 806000

Net Pension Liability as of 2019	\$1,653,854
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,562)
- Net Difference Between Projected and Actual Investment	202,458
- Change of Assumptions	(123,161)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106,770)
Pension Expense/Income	152,570
Contributions	(289,183)
Total Activity in FY 2020	(201,648)
Net Pension Liability as of 2020	\$1,452,206

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 806001
 Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Wages: \$56,458 Proportionate Share: 0.0000105

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$45,279	\$31,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$562	\$426
Net Difference Between Projected and Actual	2,714	0
Change of Assumptions	0	6,608
Changes in Proportion and Differences Between	520	10,842
Total	\$3,796	\$17,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,528)
Total	(\$974)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,323

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,894)
2022	(5,221)
2023	(3,118)
2024	1,153
2025	0
Thereafter	0
Total	(\$14,080)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,705	\$31,714	\$14,970

PERF Net Pension Liability - Unaudited
CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001

Net Pension Liability as of 2019	\$45,279
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,063)
- Net Difference Between Projected and Actual Investment	4,854
- Change of Assumptions	(1,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,363)
Pension Expense/Income	(974)
Contributions	(6,323)
Total Activity in FY 2020	(13,565)
Net Pension Liability as of 2020	\$31,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 806002
 Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$181,579 Proportionate Share: 0.0000336

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$109,398	\$101,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,798	\$1,363
Net Difference Between Projected and Actual	8,685	0
Change of Assumptions	0	21,145
Changes in Proportion and Differences Between	2,289	0
Total	\$12,772	\$22,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,145
Total	\$9,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,337

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,131)
2022	(3,105)
2023	(1,189)
2024	3,689
2025	0
Thereafter	0
Total	(\$9,736)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$165,455	\$101,485	\$47,905

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

Net Pension Liability as of 2019	\$109,398
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,462)
- Net Difference Between Projected and Actual Investment	13,856
- Change of Assumptions	(9,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	989
Pension Expense/Income	9,318
Contributions	(20,337)
Total Activity in FY 2020	(7,913)
Net Pension Liability as of 2020	\$101,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 807000
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$6,080,634 Proportionate Share: 0.0011263

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,891,713	\$3,401,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,271	\$45,674
Net Difference Between Projected and Actual	291,145	0
Change of Assumptions	0	708,808
Changes in Proportion and Differences Between	237,417	210,172
Total	\$588,833	\$964,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,283
Total	\$280,251

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$681,030

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$333,940)
2022	(70,091)
2023	(95,461)
2024	123,671
2025	0
Thereafter	0
Total	(\$375,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,546,205	\$3,401,870	\$1,605,815

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

Net Pension Liability as of 2019	\$3,891,713
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(88,454)
- Net Difference Between Projected and Actual Investment	475,096
- Change of Assumptions	(286,616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(189,090)
Pension Expense/Income	280,251
Contributions	(681,030)
Total Activity in FY 2020	(489,843)
Net Pension Liability as of 2020	\$3,401,870

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 808000
 Submission Unit Name: TOWN OF ARGOS

Wages: \$572,559 Proportionate Share: 0.0001061

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$368,184	\$320,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,678	\$4,303
Net Difference Between Projected and Actual	27,427	0
Change of Assumptions	0	66,771
Changes in Proportion and Differences Between	8,026	20,838
Total	\$41,131	\$91,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,808
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	370
Total	\$26,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,127

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$33,114)
2022	(19,929)
2023	(9,389)
2024	11,651
2025	0
Thereafter	0
Total	(\$50,781)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$522,465	\$320,464	\$151,271

PERF Net Pension Liability - Unaudited

TOWN OF ARGOS - 808000

Net Pension Liability as of 2019	\$368,184
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,374)
- Net Difference Between Projected and Actual Investment	44,830
- Change of Assumptions	(26,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,398)
Pension Expense/Income	26,178
Contributions	(64,127)
Total Activity in FY 2020	(47,720)
Net Pension Liability as of 2020	\$320,464

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 809000
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$6,401,103 Proportionate Share: 0.0011857

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,912,204	\$3,581,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,450	\$48,083
Net Difference Between Projected and Actual	306,500	0
Change of Assumptions	0	746,189
Changes in Proportion and Differences Between	99,361	16,120
Total	\$469,311	\$810,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,329
Total	\$348,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$716,924

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$304,051)
2022	(112,364)
2023	(54,861)
2024	130,195
2025	0
Thereafter	0
Total	(\$341,081)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,838,707	\$3,581,281	\$1,690,504

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY - 809000

Net Pension Liability as of 2019	\$3,912,204
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(88,227)
- Net Difference Between Projected and Actual Investment	491,420
- Change of Assumptions	(321,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,163)
Pension Expense/Income	348,746
Contributions	(716,924)
Total Activity in FY 2020	(330,923)
Net Pension Liability as of 2020	\$3,581,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 809001
 Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$572,005 Proportionate Share: 0.0001060

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$339,761	\$320,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,672	\$4,299
Net Difference Between Projected and Actual	27,401	0
Change of Assumptions	0	66,708
Changes in Proportion and Differences Between	24,356	997
Total	\$57,429	\$72,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,784
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,780
Total	\$35,564

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,623

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,714)
2022	(1,957)
2023	(2,542)
2024	11,638
2025	0
Thereafter	0
Total	(\$14,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$521,973	\$320,162	\$151,129

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

Net Pension Liability as of 2019	\$339,761
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,624)
- Net Difference Between Projected and Actual Investment	43,461
- Change of Assumptions	(29,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,473
Pension Expense/Income	35,564
Contributions	(63,623)
Total Activity in FY 2020	(19,599)
Net Pension Liability as of 2020	\$320,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 810000
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,109,227 Proportionate Share: 0.0005759

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,018,072	\$1,739,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,818	\$23,354
Net Difference Between Projected and Actual	148,868	0
Change of Assumptions	0	362,428
Changes in Proportion and Differences Between	11,713	96,097
Total	\$191,399	\$481,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,928)
Total	\$108,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$348,233

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$200,967)
2022	(96,982)
2023	(55,766)
2024	63,235
2025	0
Thereafter	0
Total	(\$290,480)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,835,887	\$1,739,445	\$821,086

PERF Net Pension Liability - Unaudited

TOWN OF SPEEDWAY - 810000

Net Pension Liability as of 2019	\$2,018,072
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,974)
- Net Difference Between Projected and Actual Investment	244,257
- Change of Assumptions	(143,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,336)
Pension Expense/Income	108,157
Contributions	(348,233)
Total Activity in FY 2020	(278,627)
Net Pension Liability as of 2020	\$1,739,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 811000
 Submission Unit Name: BOONE COUNTY

Wages: \$9,658,834 Proportionate Share: 0.0017891

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,909,454	\$5,403,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,740	\$72,553
Net Difference Between Projected and Actual	462,477	0
Change of Assumptions	0	1,125,923
Changes in Proportion and Differences Between	233,613	0
Total	\$791,830	\$1,198,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$435,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	184,752
Total	\$619,944

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,081,790

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$376,521)
2022	(142,235)
2023	(84,341)
2024	196,451
2025	0
Thereafter	0
Total	(\$406,646)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,810,012	\$5,403,787	\$2,550,798

PERF Net Pension Liability - Unaudited

BOONE COUNTY - 811000

Net Pension Liability as of 2019	\$5,909,454
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(133,293)
- Net Difference Between Projected and Actual Investment	741,802
- Change of Assumptions	(484,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167,492)
Pension Expense/Income	619,944
Contributions	(1,081,790)
Total Activity in FY 2020	(505,667)
Net Pension Liability as of 2020	\$5,403,787

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 812000
 Submission Unit Name: DEKALB COUNTY

Wages: \$8,830,256 Proportionate Share: 0.0016357

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,180,026	\$4,940,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,531	\$66,332
Net Difference Between Projected and Actual	422,823	0
Change of Assumptions	0	1,029,385
Changes in Proportion and Differences Between	335,331	2,953
Total	\$845,685	\$1,098,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$397,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	156,383
Total	\$554,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$976,253

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$346,996)
2022	(60,714)
2023	(24,881)
2024	179,606
2025	0
Thereafter	0
Total	(\$252,985)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,054,629	\$4,940,459	\$2,332,089

PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

Net Pension Liability as of 2019	\$5,180,026
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(115,966)
- Net Difference Between Projected and Actual Investment	667,670
- Change of Assumptions	(467,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,152
Pension Expense/Income	554,261
Contributions	(976,253)
Total Activity in FY 2020	(239,567)
Net Pension Liability as of 2020	\$4,940,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 813000
 Submission Unit Name: DUBOIS COUNTY

Wages: \$8,113,765 Proportionate Share: 0.0015029

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,803,910	\$4,539,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,424	\$60,947
Net Difference Between Projected and Actual	388,495	0
Change of Assumptions	0	945,811
Changes in Proportion and Differences Between	261,429	46,362
Total	\$730,348	\$1,053,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,191
Total	\$436,766

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$908,742

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$388,829)
2022	(67,694)
2023	(31,271)
2024	165,022
2025	0
Thereafter	0
Total	(\$322,772)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,400,685	\$4,539,351	\$2,142,750

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

Net Pension Liability as of 2019	\$4,803,910
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(107,729)
- Net Difference Between Projected and Actual Investment	615,564
- Change of Assumptions	(424,660)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,242
Pension Expense/Income	436,766
Contributions	(908,742)
Total Activity in FY 2020	(264,559)
Net Pension Liability as of 2020	\$4,539,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 814000
 Submission Unit Name: CITY OF KOKOMO

Wages: \$9,438,850 Proportionate Share: 0.0017484

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,664,879	\$5,280,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,562	\$70,902
Net Difference Between Projected and Actual	451,956	0
Change of Assumptions	0	1,100,310
Changes in Proportion and Differences Between	107,300	141,464
Total	\$652,818	\$1,312,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$425,292
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,042)
Total	\$320,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,056,503

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$617,013)
2022	(179,463)
2023	(55,363)
2024	191,981
2025	0
Thereafter	0
Total	(\$659,858)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,609,594	\$5,280,857	\$2,492,770

PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

Net Pension Liability as of 2019	\$5,664,879
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(127,344)
- Net Difference Between Projected and Actual Investment	719,721
- Change of Assumptions	(485,757)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	245,611
Pension Expense/Income	320,250
Contributions	(1,056,503)
Total Activity in FY 2020	(384,022)
Net Pension Liability as of 2020	\$5,280,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 815000
 Submission Unit Name: HARRISON COUNTY

Wages: \$7,648,774 Proportionate Share: 0.0014168

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,727,894	\$4,279,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,817	\$57,455
Net Difference Between Projected and Actual	366,238	0
Change of Assumptions	0	891,626
Changes in Proportion and Differences Between	78,637	44,098
Total	\$520,692	\$993,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,232
Total	\$374,863

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$847,585

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$398,951)
2022	(148,432)
2023	(80,674)
2024	155,570
2025	0
Thereafter	0
Total	(\$472,487)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,976,706	\$4,279,295	\$2,019,994

PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

Net Pension Liability as of 2019	\$4,727,894
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(106,831)
- Net Difference Between Projected and Actual Investment	589,714
- Change of Assumptions	(378,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,038)
Pension Expense/Income	374,863
Contributions	(847,585)
Total Activity in FY 2020	(448,599)
Net Pension Liability as of 2020	\$4,279,295

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 815001
 Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$168,278 Proportionate Share: 0.0000312

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$108,406	\$94,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,670	\$1,265
Net Difference Between Projected and Actual	8,065	0
Change of Assumptions	0	19,635
Changes in Proportion and Differences Between	227	5,233
Total	\$9,962	\$26,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,457)
Total	(\$868)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,847

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,656)
2022	(5,144)
2023	(2,798)
2024	3,427
2025	0
Thereafter	0
Total	(\$16,171)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$153,637	\$94,236	\$44,483

PERF Net Pension Liability - Unaudited

HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

Net Pension Liability as of 2019	\$108,406
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,466)
- Net Difference Between Projected and Actual Investment	13,189
- Change of Assumptions	(7,874)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,696
Pension Expense/Income	(868)
Contributions	(18,847)
Total Activity in FY 2020	(14,170)
Net Pension Liability as of 2020	\$94,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 816000
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$923,191 Proportionate Share: 0.0001710

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$543,352	\$516,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,151	\$6,935
Net Difference Between Projected and Actual	44,203	0
Change of Assumptions	0	107,614
Changes in Proportion and Differences Between	31,349	21,487
Total	\$84,703	\$136,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,699)
Total	\$35,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,451

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$56,717)
2022	(8,897)
2023	(4,496)
2024	18,777
2025	0
Thereafter	0
Total	(\$51,333)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$842,050	\$516,487	\$243,802

PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

Net Pension Liability as of 2019	\$543,352
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,172)
- Net Difference Between Projected and Actual Investment	69,886
- Change of Assumptions	(48,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,645
Pension Expense/Income	35,896
Contributions	(95,451)
Total Activity in FY 2020	(26,865)
Net Pension Liability as of 2020	\$516,487

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 818000
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$604,494 Proportionate Share: 0.0001120

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$370,167	\$338,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,993	\$4,542
Net Difference Between Projected and Actual	28,952	0
Change of Assumptions	0	70,484
Changes in Proportion and Differences Between	5,446	21,365
Total	\$40,391	\$96,391

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,178)
Total	\$22,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,703

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,510)
2022	(22,448)
2023	(5,341)
2024	12,299
2025	0
Thereafter	0
Total	(\$56,000)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$551,518	\$338,284	\$159,683

PERF Net Pension Liability - Unaudited

TOWN OF MIDDLETOWN - 818000

Net Pension Liability as of 2019	\$370,167
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,351)
- Net Difference Between Projected and Actual Investment	46,449
- Change of Assumptions	(30,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,982
Pension Expense/Income	22,066
Contributions	(67,703)
Total Activity in FY 2020	(31,883)
Net Pension Liability as of 2020	\$338,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 819000
 Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$36,813 Proportionate Share: 0.000068

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,805	\$20,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364	\$276
Net Difference Between Projected and Actual	1,758	0
Change of Assumptions	0	4,279
Changes in Proportion and Differences Between	142	280
Total	\$2,264	\$4,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3
Total	\$1,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,123

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,054)
2022	(860)
2023	(405)
2024	748
2025	0
Thereafter	0
Total	(\$2,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,485	\$20,539	\$9,695

PERF Net Pension Liability - Unaudited
MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000

Net Pension Liability as of 2019	\$22,805
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(516)
- Net Difference Between Projected and Actual Investment	2,836
- Change of Assumptions	(1,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(315)
Pension Expense/Income	1,657
Contributions	(4,123)
Total Activity in FY 2020	(2,266)
Net Pension Liability as of 2020	\$20,539

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 820000
 Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,237,482 Proportionate Share: 0.0002292

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$741,326	\$692,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,265	\$9,295
Net Difference Between Projected and Actual	59,248	0
Change of Assumptions	0	144,241
Changes in Proportion and Differences Between	28,189	32,871
Total	\$99,702	\$186,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,120)
Total	\$28,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,598

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$89,991)
2022	(14,967)
2023	(6,916)
2024	25,169
2025	0
Thereafter	0
Total	(\$86,705)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,128,643	\$692,274	\$326,780

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF LAKE STATION - 820000

Net Pension Liability as of 2019	\$741,326
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,660)
- Net Difference Between Projected and Actual Investment	94,289
- Change of Assumptions	(63,818)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,103
Pension Expense/Income	28,632
Contributions	(138,598)
Total Activity in FY 2020	(49,052)
Net Pension Liability as of 2020	\$692,274

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 821000
 Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$1,800,640 Proportionate Share: 0.0003335

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,151,815	\$1,007,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,846	\$13,524
Net Difference Between Projected and Actual	86,209	0
Change of Assumptions	0	209,880
Changes in Proportion and Differences Between	1,070	93,032
Total	\$105,125	\$316,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,264)
Total	\$41,859

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,306

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$142,291)
2022	(76,114)
2023	(29,525)
2024	36,619
2025	0
Thereafter	0
Total	(\$211,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,642,244	\$1,007,301	\$475,486

PERF Net Pension Liability - Unaudited

BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

Net Pension Liability as of 2019	\$1,151,815
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,178)
- Net Difference Between Projected and Actual Investment	140,652
- Change of Assumptions	(84,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,616)
Pension Expense/Income	41,859
Contributions	(195,306)
Total Activity in FY 2020	(144,514)
Net Pension Liability as of 2020	\$1,007,301

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 822000
 Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$2,073,970 Proportionate Share: 0.0003842

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,135,620	\$1,160,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,560	\$15,580
Net Difference Between Projected and Actual	99,315	0
Change of Assumptions	0	241,786
Changes in Proportion and Differences Between	170,201	2,840
Total	\$290,076	\$260,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,276
Total	\$163,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$227,498

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,579)
2022	19,471
2023	13,789
2024	42,189
2025	0
Thereafter	0
Total	\$29,870

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,891,905	\$1,160,435	\$547,771

PERF Net Pension Liability - Unaudited
ADAMS CENTRAL COMMUNITY SCHOOLS - 822000

Net Pension Liability as of 2019	\$1,135,620
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,091)
- Net Difference Between Projected and Actual Investment	152,993
- Change of Assumptions	(118,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,269
Pension Expense/Income	163,731
Contributions	(227,498)
Total Activity in FY 2020	24,815
Net Pension Liability as of 2020	\$1,160,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 824000
 Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,157,220 Proportionate Share: 0.0002144

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$692,741	\$647,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,473	\$8,694
Net Difference Between Projected and Actual	55,422	0
Change of Assumptions	0	134,927
Changes in Proportion and Differences Between	15,571	4,082
Total	\$82,466	\$147,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,230
Total	\$59,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,740

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$60,262)
2022	(21,588)
2023	(6,930)
2024	23,543
2025	0
Thereafter	0
Total	(\$65,237)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,055,763	\$647,573	\$305,679

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

Net Pension Liability as of 2019	\$692,741
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,565)
- Net Difference Between Projected and Actual Investment	88,166
- Change of Assumptions	(59,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,364
Pension Expense/Income	59,382
Contributions	(126,740)
Total Activity in FY 2020	(45,168)
Net Pension Liability as of 2020	\$647,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 825000
 Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$492,819 Proportionate Share: 0.0000913

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$331,828	\$275,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,886	\$3,702
Net Difference Between Projected and Actual	23,601	0
Change of Assumptions	0	57,457
Changes in Proportion and Differences Between	635	31,010
Total	\$29,122	\$92,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,316)
Total	\$9,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,195

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,258)
2022	(21,035)
2023	(11,781)
2024	10,027
2025	0
Thereafter	0
Total	(\$63,047)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$449,586	\$275,762	\$130,170

PERF Net Pension Liability - Unaudited

CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

Net Pension Liability as of 2019	\$331,828
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,603)
- Net Difference Between Projected and Actual Investment	39,286
- Change of Assumptions	(21,459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,987)
Pension Expense/Income	9,892
Contributions	(55,195)
Total Activity in FY 2020	(56,066)
Net Pension Liability as of 2020	\$275,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 826000
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,333,154 Proportionate Share: 0.0002469

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$818,664	\$745,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,212	\$10,012
Net Difference Between Projected and Actual	63,823	0
Change of Assumptions	0	155,380
Changes in Proportion and Differences Between	9,313	11,605
Total	\$86,348	\$176,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,915)
Total	\$56,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,105

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$77,470)
2022	(26,740)
2023	(13,550)
2024	27,111
2025	0
Thereafter	0
Total	(\$90,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,215,802	\$745,735	\$352,016

PERF Net Pension Liability - Unaudited

MICHIGAN CITY LIBRARY - 826000

Net Pension Liability as of 2019	\$818,664
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,478)
- Net Difference Between Projected and Actual Investment	102,519
- Change of Assumptions	(66,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,440)
Pension Expense/Income	56,142
Contributions	(144,105)
Total Activity in FY 2020	(72,929)
Net Pension Liability as of 2020	\$745,735

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 827000
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$3,441,152 Proportionate Share: 0.0006374

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,288,757	\$1,925,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,109	\$25,848
Net Difference Between Projected and Actual	164,766	0
Change of Assumptions	0	401,131
Changes in Proportion and Differences Between	26,538	152,096
Total	\$225,413	\$579,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,045
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,585)
Total	\$115,460

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$385,395

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$228,464)
2022	(119,831)
2023	(75,356)
2024	69,989
2025	0
Thereafter	0
Total	(\$353,662)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,138,730	\$1,925,199	\$908,769

PERF Net Pension Liability - Unaudited
NORTH ADAMS COMMUNITY SCHOOLS - 827000

Net Pension Liability as of 2019	\$2,288,757
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52,344)
- Net Difference Between Projected and Actual Investment	272,950
- Change of Assumptions	(152,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(161,393)
Pension Expense/Income	115,460
Contributions	(385,395)
Total Activity in FY 2020	(363,558)
Net Pension Liability as of 2020	\$1,925,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 828000
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$174,224 Proportionate Share: 0.0000323

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$102,457	\$97,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,728	\$1,310
Net Difference Between Projected and Actual	8,349	0
Change of Assumptions	0	20,327
Changes in Proportion and Differences Between	9,647	0
Total	\$19,724	\$21,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,771
Total	\$11,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,513

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,974)
2022	(3)
2023	(482)
2024	3,546
2025	0
Thereafter	0
Total	(\$1,913)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$159,054	\$97,559	\$46,052

PERF Net Pension Liability - Unaudited

TOWN OF MOROCCO - 828000

Net Pension Liability as of 2019	\$102,457
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,295)
- Net Difference Between Projected and Actual Investment	13,192
- Change of Assumptions	(9,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,302
Pension Expense/Income	11,628
Contributions	(19,513)
Total Activity in FY 2020	(4,898)
Net Pension Liability as of 2020	\$97,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 829000
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$4,711,422 Proportionate Share: 0.0008727

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,923,659	\$2,635,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,701	\$35,390
Net Difference Between Projected and Actual	225,590	0
Change of Assumptions	0	549,211
Changes in Proportion and Differences Between	5,800	71,512
Total	\$278,091	\$656,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,180)
Total	\$181,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$526,981

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$297,432)
2022	(124,968)
2023	(51,448)
2024	95,826
2025	0
Thereafter	0
Total	(\$378,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,297,410	\$2,635,898	\$1,244,247

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY - 829000

Net Pension Liability as of 2019	\$2,923,659
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(66,106)
- Net Difference Between Projected and Actual Investment	363,784
- Change of Assumptions	(232,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,520)
Pension Expense/Income	181,101
Contributions	(526,981)
Total Activity in FY 2020	(287,761)
Net Pension Liability as of 2020	\$2,635,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 829001

Submission Unit Name: RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT - 829001

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 830000
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$182,716 Proportionate Share: 0.0000338

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$110,059	\$102,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,809	\$1,371
Net Difference Between Projected and Actual	8,737	0
Change of Assumptions	0	21,271
Changes in Proportion and Differences Between	2,377	2,261
Total	\$12,923	\$24,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,000)
Total	\$6,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,464

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,537)
2022	(2,956)
2023	(1,198)
2024	3,711
2025	0
Thereafter	0
Total	(\$11,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$166,440	\$102,089	\$48,190

PERF Net Pension Liability - Unaudited

DECATUR COUNTY BOARD OF HEALTH - 830000

Net Pension Liability as of 2019	\$110,059
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,476)
- Net Difference Between Projected and Actual Investment	13,939
- Change of Assumptions	(9,332)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,141
Pension Expense/Income	6,222
Contributions	(20,464)
Total Activity in FY 2020	(7,970)
Net Pension Liability as of 2020	\$102,089

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 831000
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,434,738 Proportionate Share: 0.0002658

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$935,994	\$802,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,224	\$10,779
Net Difference Between Projected and Actual	68,708	0
Change of Assumptions	0	167,274
Changes in Proportion and Differences Between	22,036	58,082
Total	\$104,968	\$236,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,644)
Total	\$48,011

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,682

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$96,014)
2022	(37,459)
2023	(26,879)
2024	29,185
2025	0
Thereafter	0
Total	(\$131,167)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,308,871	\$802,821	\$378,963

PERF Net Pension Liability - Unaudited
SMITH-GREEN COMMUNITY SCHOOLS - 831000

Net Pension Liability as of 2019	\$935,994
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,340)
- Net Difference Between Projected and Actual Investment	112,950
- Change of Assumptions	(65,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,379)
Pension Expense/Income	48,011
Contributions	(160,682)
Total Activity in FY 2020	(133,173)
Net Pension Liability as of 2020	\$802,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 832000
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,567,577 Proportionate Share: 0.0002904

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$972,019	\$877,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,540	\$11,776
Net Difference Between Projected and Actual	75,068	0
Change of Assumptions	0	182,756
Changes in Proportion and Differences Between	37,549	21,714
Total	\$128,157	\$216,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,306
Total	\$73,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,569

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$83,296)
2022	(19,819)
2023	(16,863)
2024	31,889
2025	0
Thereafter	0
Total	(\$88,089)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,430,008	\$877,122	\$414,036

PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

Net Pension Liability as of 2019	\$972,019
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,975)
- Net Difference Between Projected and Actual Investment	121,013
- Change of Assumptions	(77,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,005)
Pension Expense/Income	73,945
Contributions	(175,569)
Total Activity in FY 2020	(94,897)
Net Pension Liability as of 2020	\$877,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 833000
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$19,838,203 Proportionate Share: 0.0036747

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,109,753	\$11,099,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,643	\$149,019
Net Difference Between Projected and Actual	949,899	0
Change of Assumptions	0	2,312,577
Changes in Proportion and Differences Between	420,123	0
Total	\$1,566,665	\$2,461,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$893,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	305,115
Total	\$1,198,972

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,221,877

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$828,204)
2022	(303,868)
2023	(166,354)
2024	403,495
2025	0
Thereafter	0
Total	(\$894,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,095,215	\$11,099,043	\$5,239,180

PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

Net Pension Liability as of 2019	\$12,109,753
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(273,038)
- Net Difference Between Projected and Actual Investment	1,522,296
- Change of Assumptions	(998,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(238,210)
Pension Expense/Income	1,198,972
Contributions	(2,221,877)
Total Activity in FY 2020	(1,010,710)
Net Pension Liability as of 2020	\$11,099,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 834000
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$1,062,908 Proportionate Share: 0.0001969

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$639,860	\$594,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,537	\$7,985
Net Difference Between Projected and Actual	50,898	0
Change of Assumptions	0	123,914
Changes in Proportion and Differences Between	13,483	6,247
Total	\$74,918	\$138,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(827)
Total	\$47,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,046

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$60,615)
2022	(17,544)
2023	(6,690)
2024	21,621
2025	0
Thereafter	0
Total	(\$63,228)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$969,589	\$594,716	\$280,729

PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

Net Pension Liability as of 2019	\$639,860
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,391)
- Net Difference Between Projected and Actual Investment	81,143
- Change of Assumptions	(54,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,580
Pension Expense/Income	47,068
Contributions	(119,046)
Total Activity in FY 2020	(45,144)
Net Pension Liability as of 2020	\$594,716

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 836000
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$1,051,924 Proportionate Share: 0.0001949

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$720,173	\$588,675

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,430	\$7,904
Net Difference Between Projected and Actual	50,381	0
Change of Assumptions	0	122,655
Changes in Proportion and Differences Between	404	89,857
Total	\$61,215	\$220,416

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,986)
Total	\$11,423

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,565

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$95,515)
2022	(53,682)
2023	(31,405)
2024	21,401
2025	0
Thereafter	0
Total	(\$159,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$959,740	\$588,675	\$277,877

PERF Net Pension Liability - Unaudited
SHENANDOAH SCHOOL CORPORATION - 836000

Net Pension Liability as of 2019	\$720,173
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,544)
- Net Difference Between Projected and Actual Investment	84,422
- Change of Assumptions	(44,527)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,707)
Pension Expense/Income	11,423
Contributions	(102,565)
Total Activity in FY 2020	(131,498)
Net Pension Liability as of 2020	\$588,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 838000
 Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,360,757 Proportionate Share: 0.0002521

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$869,562	\$761,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,491	\$10,223
Net Difference Between Projected and Actual	65,167	0
Change of Assumptions	0	158,653
Changes in Proportion and Differences Between	11,160	38,332
Total	\$89,818	\$207,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,120)
Total	\$47,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,399

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$89,387)
2022	(34,686)
2023	(21,000)
2024	27,683
2025	0
Thereafter	0
Total	(\$117,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,241,408	\$761,441	\$359,430

PERF Net Pension Liability - Unaudited
OAK HILL UNITED SCHOOL CORPORATION - 838000

Net Pension Liability as of 2019	\$869,562
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,758)
- Net Difference Between Projected and Actual Investment	106,269
- Change of Assumptions	(64,319)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,116)
Pension Expense/Income	47,202
Contributions	(152,399)
Total Activity in FY 2020	(108,121)
Net Pension Liability as of 2020	\$761,441

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 839000
 Submission Unit Name: CITY OF AUBURN

Wages: \$5,605,683 Proportionate Share: 0.0010384

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,194,675	\$3,136,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,568	\$42,110
Net Difference Between Projected and Actual	268,423	0
Change of Assumptions	0	653,490
Changes in Proportion and Differences Between	297,724	3,263
Total	\$621,715	\$698,863

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	144,593
Total	\$397,180

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$620,214

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$174,223)
2022	(24,416)
2023	7,472
2024	114,019
2025	0
Thereafter	0
Total	(\$77,148)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,113,362	\$3,136,377	\$1,480,492

PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

Net Pension Liability as of 2019	\$3,194,675
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(71,136)
- Net Difference Between Projected and Actual Investment	419,427
- Change of Assumptions	(306,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,361
Pension Expense/Income	397,180
Contributions	(620,214)
Total Activity in FY 2020	(58,298)
Net Pension Liability as of 2020	\$3,136,377

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 840000
 Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$3,686,239 Proportionate Share: 0.0006828

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,270,579	\$2,062,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,538	\$27,689
Net Difference Between Projected and Actual	176,502	0
Change of Assumptions	0	429,702
Changes in Proportion and Differences Between	53,151	13,111
Total	\$266,191	\$470,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,912
Total	\$195,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$405,785

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$176,100)
2022	(65,679)
2023	(37,506)
2024	74,974
2025	0
Thereafter	0
Total	(\$204,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,362,292	\$2,062,325	\$973,498

PERF Net Pension Liability - Unaudited
NORTHERN WELLS COMMUNITY SCHOOLS - 840000

Net Pension Liability as of 2019	\$2,270,579
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,275)
- Net Difference Between Projected and Actual Investment	283,827
- Change of Assumptions	(183,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,644)
Pension Expense/Income	195,001
Contributions	(405,785)
Total Activity in FY 2020	(208,254)
Net Pension Liability as of 2020	\$2,062,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 841000
 Submission Unit Name: DAVIESS COUNTY

Wages: \$7,205,714 Proportionate Share: 0.0013347

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,320,710	\$4,031,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,423	\$54,126
Net Difference Between Projected and Actual	345,016	0
Change of Assumptions	0	839,959
Changes in Proportion and Differences Between	134,857	18,198
Total	\$551,296	\$912,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,275
Total	\$400,936

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$794,590

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$329,276)
2022	(134,322)
2023	(43,942)
2024	146,553
2025	0
Thereafter	0
Total	(\$360,987)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,572,423	\$4,031,320	\$1,902,940

PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

Net Pension Liability as of 2019	\$4,320,710
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(97,114)
- Net Difference Between Projected and Actual Investment	549,245
- Change of Assumptions	(371,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,361
Pension Expense/Income	400,936
Contributions	(794,590)
Total Activity in FY 2020	(289,390)
Net Pension Liability as of 2020	\$4,031,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 842000
 Submission Unit Name: STEUBEN COUNTY

Wages: \$8,748,990 Proportionate Share: 0.0016206

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,394,855	\$4,894,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,723	\$65,720
Net Difference Between Projected and Actual	418,920	0
Change of Assumptions	0	1,019,882
Changes in Proportion and Differences Between	54,589	37,086
Total	\$560,232	\$1,122,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$394,205
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,343
Total	\$432,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$968,208

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$462,775)
2022	(188,306)
2023	(89,322)
2024	177,947
2025	0
Thereafter	0
Total	(\$562,456)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,980,272	\$4,894,851	\$2,310,560

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY - 842000

Net Pension Liability as of 2019	\$5,394,855
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(121,851)
- Net Difference Between Projected and Actual Investment	673,921
- Change of Assumptions	(434,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,792)
Pension Expense/Income	432,548
Contributions	(968,208)
Total Activity in FY 2020	(500,004)
Net Pension Liability as of 2020	\$4,894,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 843000
 Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$551,279 Proportionate Share: 0.0001021

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$331,828	\$308,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,464	\$4,140
Net Difference Between Projected and Actual	26,393	0
Change of Assumptions	0	64,254
Changes in Proportion and Differences Between	6,005	11,139
Total	\$37,862	\$79,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,336)
Total	\$14,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,743

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$39,855)
2022	(9,552)
2023	(3,475)
2024	11,211
2025	0
Thereafter	0
Total	(\$41,671)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$502,768	\$308,382	\$145,568

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000

Net Pension Liability as of 2019	\$331,828
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,463)
- Net Difference Between Projected and Actual Investment	42,078
- Change of Assumptions	(28,256)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,439
Pension Expense/Income	14,499
Contributions	(61,743)
Total Activity in FY 2020	(23,446)
Net Pension Liability as of 2020	\$308,382

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 844000
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,164,365 Proportionate Share: 0.0002157

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$704,970	\$651,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,543	\$8,747
Net Difference Between Projected and Actual	55,758	0
Change of Assumptions	0	135,745
Changes in Proportion and Differences Between	15,771	8,167
Total	\$83,072	\$152,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,869
Total	\$63,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,105

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$58,708)
2022	(25,519)
2023	(9,046)
2024	23,686
2025	0
Thereafter	0
Total	(\$69,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,062,165	\$651,499	\$307,533

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE PARK & RECREATION - 844000

Net Pension Liability as of 2019	\$704,970
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,871)
- Net Difference Between Projected and Actual Investment	89,080
- Change of Assumptions	(59,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,645)
Pension Expense/Income	63,337
Contributions	(127,105)
Total Activity in FY 2020	(53,471)
Net Pension Liability as of 2020	\$651,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 845000
 Submission Unit Name: CITY OF WABASH

Wages: \$1,571,314 Proportionate Share: 0.0002911

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$936,986	\$879,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,578	\$11,805
Net Difference Between Projected and Actual	75,248	0
Change of Assumptions	0	183,196
Changes in Proportion and Differences Between	24,102	11,322
Total	\$114,928	\$206,323

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,809
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,205
Total	\$75,014

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,987

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$85,156)
2022	(30,531)
2023	(7,671)
2024	31,963
2025	0
Thereafter	0
Total	(\$91,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,433,455	\$879,237	\$415,034

PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

Net Pension Liability as of 2019	\$936,986
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,038)
- Net Difference Between Projected and Actual Investment	119,537
- Change of Assumptions	(81,548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,273
Pension Expense/Income	75,014
Contributions	(175,987)
Total Activity in FY 2020	(57,749)
Net Pension Liability as of 2020	\$879,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 846000
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,449,530 Proportionate Share: 0.0004537

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,555,032	\$1,370,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,279	\$18,399
Net Difference Between Projected and Actual	117,280	0
Change of Assumptions	0	285,524
Changes in Proportion and Differences Between	0	187,855
Total	\$141,559	\$491,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(97,108)
Total	\$13,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,004

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$230,411)
2022	(116,285)
2023	(53,341)
2024	49,818
2025	0
Thereafter	0
Total	(\$350,219)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,234,141	\$1,370,353	\$646,860

PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

Net Pension Liability as of 2019	\$1,555,032
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,297)
- Net Difference Between Projected and Actual Investment	190,782
- Change of Assumptions	(116,826)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,587)
Pension Expense/Income	13,253
Contributions	(192,004)
Total Activity in FY 2020	(184,679)
Net Pension Liability as of 2020	\$1,370,353

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 847000
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$7,692,677 Proportionate Share: 0.0014249

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,661,131	\$4,303,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,250	\$57,784
Net Difference Between Projected and Actual	368,332	0
Change of Assumptions	0	896,724
Changes in Proportion and Differences Between	48,524	127,097
Total	\$493,106	\$1,081,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$346,602
Specific Liabilities of Individual Employers	\$16,262
Net Amortization of Deferred Amounts from Changes in	(57,675)
Total	\$305,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$858,035

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$479,455)
2022	(205,201)
2023	(60,301)
2024	156,458
2025	0
Thereafter	0
Total	(\$588,499)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,016,592	\$4,303,760	\$2,031,542

PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

Net Pension Liability as of 2019	\$4,661,131
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(104,959)
- Net Difference Between Projected and Actual Investment	588,652
- Change of Assumptions	(391,063)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,845
Pension Expense/Income	305,189
Contributions	(858,035)
Total Activity in FY 2020	(357,371)
Net Pension Liability as of 2020	\$4,303,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 848000
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$8,059,598 Proportionate Share: 0.0014929

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,897,113	\$4,509,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,889	\$60,541
Net Difference Between Projected and Actual	385,910	0
Change of Assumptions	0	939,518
Changes in Proportion and Differences Between	86,904	26,416
Total	\$552,703	\$1,026,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,779
Total	\$416,921

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$902,675

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$406,859)
2022	(168,850)
2023	(61,987)
2024	163,924
2025	0
Thereafter	0
Total	(\$473,772)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,351,443	\$4,509,147	\$2,128,493

PERF Net Pension Liability - Unaudited

LAWRENCE COUNTY - 848000

Net Pension Liability as of 2019	\$4,897,113
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(110,326)
- Net Difference Between Projected and Actual Investment	617,384
- Change of Assumptions	(408,256)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,014)
Pension Expense/Income	416,921
Contributions	(902,675)
Total Activity in FY 2020	(387,966)
Net Pension Liability as of 2020	\$4,509,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 849000
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$135,803 Proportionate Share: 0.0000252

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$93,864	\$76,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,349	\$1,022
Net Difference Between Projected and Actual	6,514	0
Change of Assumptions	0	15,859
Changes in Proportion and Differences Between	171	9,470
Total	\$8,034	\$26,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,510)
Total	\$2,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,210

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,148)
2022	(6,117)
2023	(3,819)
2024	2,767
2025	0
Thereafter	0
Total	(\$18,317)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$124,092	\$76,114	\$35,929

PERF Net Pension Liability - Unaudited

PULASKI COUNTY PUBLIC LIBRARY - 849000

Net Pension Liability as of 2019	\$93,864
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,158)
- Net Difference Between Projected and Actual Investment	10,951
- Change of Assumptions	(5,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,277)
Pension Expense/Income	2,620
Contributions	(15,210)
Total Activity in FY 2020	(17,750)
Net Pension Liability as of 2020	\$76,114

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 851000
 Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$9,962,201 Proportionate Share: 0.0018453

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,822,643	\$5,573,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,747	\$74,832
Net Difference Between Projected and Actual	477,004	0
Change of Assumptions	0	1,161,291
Changes in Proportion and Differences Between	9,157	681,753
Total	\$584,908	\$1,917,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$448,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(259,318)
Total	\$189,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,112,673

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$821,457)
2022	(446,734)
2023	(267,397)
2024	202,620
2025	0
Thereafter	0
Total	(\$1,332,968)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,086,756	\$5,573,534	\$2,630,925

PERF Net Pension Liability - Unaudited

CAPITAL IMPROVEMENTS BOARD - 851000

Net Pension Liability as of 2019	\$6,822,643
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(156,746)
- Net Difference Between Projected and Actual Investment	799,493
- Change of Assumptions	(421,138)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(547,589)
Pension Expense/Income	189,544
Contributions	(1,112,673)
Total Activity in FY 2020	(1,249,109)
Net Pension Liability as of 2020	\$5,573,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 853000
 Submission Unit Name: CITY OF DELPHI

Wages: \$724,297 Proportionate Share: 0.0001342

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$439,573	\$405,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,181	\$5,442
Net Difference Between Projected and Actual	34,690	0
Change of Assumptions	0	84,455
Changes in Proportion and Differences Between	16,734	39,628
Total	\$58,605	\$129,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,251)
Total	\$21,393

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,122

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$51,520)
2022	(28,718)
2023	(5,418)
2024	14,736
2025	0
Thereafter	0
Total	(\$70,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$660,837	\$405,337	\$191,335

PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

Net Pension Liability as of 2019	\$439,573
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,901)
- Net Difference Between Projected and Actual Investment	55,468
- Change of Assumptions	(36,768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,694
Pension Expense/Income	21,393
Contributions	(81,122)
Total Activity in FY 2020	(34,236)
Net Pension Liability as of 2020	\$405,337

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 854000
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,174,200 Proportionate Share: 0.0004027

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,370,940	\$1,216,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,550	\$16,331
Net Difference Between Projected and Actual	104,097	0
Change of Assumptions	0	253,429
Changes in Proportion and Differences Between	6,517	33,400
Total	\$132,164	\$303,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,805)
Total	\$88,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,845

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$130,606)
2022	(55,183)
2023	(29,424)
2024	44,217
2025	0
Thereafter	0
Total	(\$170,996)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,983,004	\$1,216,313	\$574,147

PERF Net Pension Liability - Unaudited
RANDOLPH CENTRAL SCHOOL CORPORATION - 854000

Net Pension Liability as of 2019	\$1,370,940
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,083)
- Net Difference Between Projected and Actual Investment	168,898
- Change of Assumptions	(104,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,044)
Pension Expense/Income	88,150
Contributions	(241,845)
Total Activity in FY 2020	(154,627)
Net Pension Liability as of 2020	\$1,216,313

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 855000
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$700,963 Proportionate Share: 0.0001298

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$435,938	\$392,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,946	\$5,264
Net Difference Between Projected and Actual	33,553	0
Change of Assumptions	0	81,686
Changes in Proportion and Differences Between	980	8,256
Total	\$41,479	\$95,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,592)
Total	\$29,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,508

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$42,723)
2022	(17,362)
2023	(7,895)
2024	14,253
2025	0
Thereafter	0
Total	(\$53,727)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$639,170	\$392,047	\$185,062

PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

Net Pension Liability as of 2019	\$435,938
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,861)
- Net Difference Between Projected and Actual Investment	54,159
- Change of Assumptions	(34,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,269)
Pension Expense/Income	29,981
Contributions	(78,508)
Total Activity in FY 2020	(43,891)
Net Pension Liability as of 2020	\$392,047

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 856000
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$350,515 Proportionate Share: 0.0000649

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$214,168	\$196,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,473	\$2,632
Net Difference Between Projected and Actual	16,776	0
Change of Assumptions	0	40,843
Changes in Proportion and Differences Between	6,423	0
Total	\$26,672	\$43,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,787
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,622
Total	\$20,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,258

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,937)
2022	(4,984)
2023	(3,007)
2024	7,125
2025	0
Thereafter	0
Total	(\$16,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$319,585	\$196,024	\$92,531

PERF Net Pension Liability - Unaudited

LOWELL PUBLIC LIBRARY - 856000

Net Pension Liability as of 2019	\$214,168
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,830)
- Net Difference Between Projected and Actual Investment	26,899
- Change of Assumptions	(17,609)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,755)
Pension Expense/Income	20,409
Contributions	(39,258)
Total Activity in FY 2020	(18,144)
Net Pension Liability as of 2020	\$196,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 857000
 Submission Unit Name: JASPER COUNTY

Wages: \$7,261,526 Proportionate Share: 0.0013451

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,439,031	\$4,062,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,980	\$54,547
Net Difference Between Projected and Actual	347,704	0
Change of Assumptions	0	846,504
Changes in Proportion and Differences Between	117,545	50,631
Total	\$537,229	\$951,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	85,875
Total	\$413,065

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$811,659

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$326,418)
2022	(172,916)
2023	(62,815)
2024	147,696
2025	0
Thereafter	0
Total	(\$414,453)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,623,636	\$4,062,732	\$1,917,768

PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

Net Pension Liability as of 2019	\$4,439,031
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(100,111)
- Net Difference Between Projected and Actual Investment	557,526
- Change of Assumptions	(364,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,183)
Pension Expense/Income	413,065
Contributions	(811,659)
Total Activity in FY 2020	(376,299)
Net Pension Liability as of 2020	\$4,062,732

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 858000
 Submission Unit Name: GIBSON COUNTY

Wages: \$7,337,086 Proportionate Share: 0.0013591

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,675,013	\$4,105,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,729	\$55,115
Net Difference Between Projected and Actual	351,323	0
Change of Assumptions	0	855,314
Changes in Proportion and Differences Between	96,652	157,498
Total	\$520,704	\$1,067,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$330,596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,846
Total	\$335,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$808,221

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$404,291)
2022	(179,214)
2023	(112,952)
2024	149,234
2025	0
Thereafter	0
Total	(\$547,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,692,575	\$4,105,018	\$1,937,728

PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

Net Pension Liability as of 2019	\$4,675,013
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(106,179)
- Net Difference Between Projected and Actual Investment	572,299
- Change of Assumptions	(348,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(215,189)
Pension Expense/Income	335,442
Contributions	(808,221)
Total Activity in FY 2020	(569,995)
Net Pension Liability as of 2020	\$4,105,018

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 859000
 Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,360,022 Proportionate Share: 0.0002519

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$835,520	\$760,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,480	\$10,215
Net Difference Between Projected and Actual	65,115	0
Change of Assumptions	0	158,527
Changes in Proportion and Differences Between	15,619	2,485
Total	\$94,214	\$171,227

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,981
Total	\$73,255

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,623

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$65,245)
2022	(26,540)
2023	(12,889)
2024	27,661
2025	0
Thereafter	0
Total	(\$77,013)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,240,424	\$760,837	\$359,145

PERF Net Pension Liability - Unaudited
MONROE CENTRAL SCHOOL CORPORATION - 859000

Net Pension Liability as of 2019	\$835,520
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,859)
- Net Difference Between Projected and Actual Investment	104,608
- Change of Assumptions	(67,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,178)
Pension Expense/Income	73,255
Contributions	(151,623)
Total Activity in FY 2020	(74,683)
Net Pension Liability as of 2020	\$760,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 860000
 Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$647,426 Proportionate Share: 0.0001199

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$440,234	\$362,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,416	\$4,862
Net Difference Between Projected and Actual	30,994	0
Change of Assumptions	0	75,456
Changes in Proportion and Differences Between	21,021	36,984
Total	\$58,431	\$117,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,075)
Total	\$27,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,509

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,390)
2022	(17,079)
2023	(16,568)
2024	13,166
2025	0
Thereafter	0
Total	(\$58,871)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$590,420	\$362,145	\$170,947

PERF Net Pension Liability - Unaudited
COWAN COMMUNITY SCHOOL CORPORATION - 860000

Net Pension Liability as of 2019	\$440,234
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,103)
- Net Difference Between Projected and Actual Investment	51,803
- Change of Assumptions	(27,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,673)
Pension Expense/Income	27,090
Contributions	(72,509)
Total Activity in FY 2020	(78,089)
Net Pension Liability as of 2020	\$362,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 861000
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,162,466 Proportionate Share: 0.0004006

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,363,339	\$1,209,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,437	\$16,245
Net Difference Between Projected and Actual	103,554	0
Change of Assumptions	0	252,107
Changes in Proportion and Differences Between	23,824	45,163
Total	\$148,815	\$313,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,401)
Total	\$85,043

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,194

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$132,898)
2022	(46,761)
2023	(29,029)
2024	43,988
2025	0
Thereafter	0
Total	(\$164,700)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,972,663	\$1,209,970	\$571,153

PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

Net Pension Liability as of 2019	\$1,363,339
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,909)
- Net Difference Between Projected and Actual Investment	167,996
- Change of Assumptions	(104,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,099)
Pension Expense/Income	85,043
Contributions	(241,194)
Total Activity in FY 2020	(153,369)
Net Pension Liability as of 2020	\$1,209,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 863000
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$32,011,410 Proportionate Share: 0.0059296

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$19,576,553	\$17,909,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$317,309	\$240,461
Net Difference Between Projected and Actual	1,532,784	0
Change of Assumptions	0	3,731,639
Changes in Proportion and Differences Between	213,989	68,235
Total	\$2,064,082	\$4,040,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,442,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	134,860
Total	\$1,577,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,477,005

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,703,420)
2022	(622,936)
2023	(300,988)
2024	651,091
2025	0
Thereafter	0
Total	(\$1,976,253)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,198,952	\$17,909,730	\$8,454,090

PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

Net Pension Liability as of 2019	\$19,576,553
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(441,532)
- Net Difference Between Projected and Actual Investment	2,458,118
- Change of Assumptions	(1,607,881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(175,736)
Pension Expense/Income	1,577,213
Contributions	(3,477,005)
Total Activity in FY 2020	(1,666,823)
Net Pension Liability as of 2020	\$17,909,730

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 864000
 Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$4,937,044 Proportionate Share: 0.0009145

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,108,082	\$2,762,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,937	\$37,085
Net Difference Between Projected and Actual	236,395	0
Change of Assumptions	0	575,517
Changes in Proportion and Differences Between	122,557	100,831
Total	\$407,889	\$713,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,686
Total	\$237,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$552,950

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$266,973)
2022	(74,269)
2023	(64,716)
2024	100,414
2025	0
Thereafter	0
Total	(\$305,544)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,503,245	\$2,762,151	\$1,303,843

PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

Net Pension Liability as of 2019	\$3,108,082
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(70,449)
- Net Difference Between Projected and Actual Investment	383,306
- Change of Assumptions	(238,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(104,635)
Pension Expense/Income	237,135
Contributions	(552,950)
Total Activity in FY 2020	(345,931)
Net Pension Liability as of 2020	\$2,762,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 865000
 Submission Unit Name: CITY OF ANGOLA

Wages: \$2,790,164 Proportionate Share: 0.0005168

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,781,429	\$1,560,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,655	\$20,958
Net Difference Between Projected and Actual	133,591	0
Change of Assumptions	0	325,235
Changes in Proportion and Differences Between	2,860	234,385
Total	\$164,106	\$580,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(115,176)
Total	\$10,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$311,119

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$270,528)
2022	(159,641)
2023	(43,049)
2024	56,746
2025	0
Thereafter	0
Total	(\$416,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,544,863	\$1,560,940	\$736,824

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

Net Pension Liability as of 2019	\$1,781,429
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,475)
- Net Difference Between Projected and Actual Investment	217,795
- Change of Assumptions	(131,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,753
Pension Expense/Income	10,534
Contributions	(311,119)
Total Activity in FY 2020	(220,489)
Net Pension Liability as of 2020	\$1,560,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 866000
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$2,042,545 Proportionate Share: 0.0003783

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,204,035	\$1,142,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,244	\$15,341
Net Difference Between Projected and Actual	97,789	0
Change of Assumptions	0	238,073
Changes in Proportion and Differences Between	60,804	7,922
Total	\$178,837	\$261,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,220
Total	\$122,240

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,416

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$86,131)
2022	(29,054)
2023	(8,853)
2024	41,539
2025	0
Thereafter	0
Total	(\$82,499)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,862,851	\$1,142,615	\$539,359

PERF Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 866000

Net Pension Liability as of 2019	\$1,204,035
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,979)
- Net Difference Between Projected and Actual Investment	154,701
- Change of Assumptions	(107,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,488
Pension Expense/Income	122,240
Contributions	(218,416)
Total Activity in FY 2020	(61,420)
Net Pension Liability as of 2020	\$1,142,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 867000
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$19,300,415 Proportionate Share: 0.0035751

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,374,489	\$10,798,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,313	\$144,980
Net Difference Between Projected and Actual	924,152	0
Change of Assumptions	0	2,249,896
Changes in Proportion and Differences Between	16,711	635,059
Total	\$1,132,176	\$3,029,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$869,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(334,305)
Total	\$535,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,132,774

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,402,594)
2022	(573,082)
2023	(314,640)
2024	392,557
2025	0
Thereafter	0
Total	(\$1,897,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,604,758	\$10,798,212	\$5,097,176

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

Net Pension Liability as of 2019	\$12,374,489
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(281,339)
- Net Difference Between Projected and Actual Investment	1,509,063
- Change of Assumptions	(907,453)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(299,099)
Pension Expense/Income	535,325
Contributions	(2,132,774)
Total Activity in FY 2020	(1,576,277)
Net Pension Liability as of 2020	\$10,798,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 867001
 Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$609,907 Proportionate Share: 0.0001130

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$374,464	\$341,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,047	\$4,582
Net Difference Between Projected and Actual	29,210	0
Change of Assumptions	0	71,114
Changes in Proportion and Differences Between	3,149	3,809
Total	\$38,406	\$79,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,908)
Total	\$25,579

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,310

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$35,994)
2022	(11,882)
2023	(5,631)
2024	12,408
2025	0
Thereafter	0
Total	(\$41,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$556,443	\$341,305	\$161,109

PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

Net Pension Liability as of 2019	\$374,464
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,451)
- Net Difference Between Projected and Actual Investment	46,910
- Change of Assumptions	(30,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,603
Pension Expense/Income	25,579
Contributions	(68,310)
Total Activity in FY 2020	(33,159)
Net Pension Liability as of 2020	\$341,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 867999
 Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$12,615,933 Proportionate Share: 0.0023369

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,377,233	\$7,058,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,054	\$94,768
Net Difference Between Projected and Actual	604,082	0
Change of Assumptions	0	1,470,667
Changes in Proportion and Differences Between	305,743	51,414
Total	\$1,034,879	\$1,616,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$568,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,168
Total	\$636,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,412,259

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$637,853)
2022	(174,774)
2023	(25,943)
2024	256,600
2025	0
Thereafter	0
Total	(\$581,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,507,527	\$7,058,359	\$3,331,820

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

Net Pension Liability as of 2019	\$7,377,233
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(165,061)
- Net Difference Between Projected and Actual Investment	952,785
- Change of Assumptions	(670,349)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	339,400
Pension Expense/Income	636,610
Contributions	(1,412,259)
Total Activity in FY 2020	(318,874)
Net Pension Liability as of 2020	\$7,058,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 868000
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,734,526 Proportionate Share: 0.0003213

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,030,519	\$970,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,194	\$13,030
Net Difference Between Projected and Actual	83,055	0
Change of Assumptions	0	202,202
Changes in Proportion and Differences Between	33,852	14,978
Total	\$134,101	\$230,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,646)
Total	\$73,509

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,284

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$99,228)
2022	(24,173)
2023	(7,987)
2024	35,279
2025	0
Thereafter	0
Total	(\$96,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,582,168	\$970,453	\$458,091

PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

Net Pension Liability as of 2019	\$1,030,519
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,124)
- Net Difference Between Projected and Actual Investment	131,765
- Change of Assumptions	(90,406)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,474
Pension Expense/Income	73,509
Contributions	(192,284)
Total Activity in FY 2020	(60,066)
Net Pension Liability as of 2020	\$970,453

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 869000
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$7,417,620 Proportionate Share: 0.0013740

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,570,242	\$4,150,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,526	\$55,719
Net Difference Between Projected and Actual	355,175	0
Change of Assumptions	0	864,691
Changes in Proportion and Differences Between	2,048	181,971
Total	\$430,749	\$1,102,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$334,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(116,752)
Total	\$217,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$823,463

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$535,244)
2022	(213,005)
2023	(74,252)
2024	150,869
2025	0
Thereafter	0
Total	(\$671,632)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,765,947	\$4,150,022	\$1,958,972

PERF Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 869000

Net Pension Liability as of 2019	\$4,570,242
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(103,211)
- Net Difference Between Projected and Actual Investment	571,199
- Change of Assumptions	(368,889)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,676
Pension Expense/Income	217,468
Contributions	(823,463)
Total Activity in FY 2020	(420,220)
Net Pension Liability as of 2020	\$4,150,022

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 871000
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$1,783,305 Proportionate Share: 0.0003303

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,075,468	\$997,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,675	\$13,395
Net Difference Between Projected and Actual	85,382	0
Change of Assumptions	0	207,866
Changes in Proportion and Differences Between	49,927	5,885
Total	\$152,984	\$227,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,361
Total	\$103,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,722

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$82,089)
2022	(16,607)
2023	(11,734)
2024	36,268
2025	0
Thereafter	0
Total	(\$74,162)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,626,486	\$997,636	\$470,923

PERF Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 871000

Net Pension Liability as of 2019	\$1,075,468
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,198)
- Net Difference Between Projected and Actual Investment	136,217
- Change of Assumptions	(91,194)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,640)
Pension Expense/Income	103,705
Contributions	(199,722)
Total Activity in FY 2020	(77,832)
Net Pension Liability as of 2020	\$997,636

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 872000
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$387,005 Proportionate Share: 0.0000717

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$301,091	\$216,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,837	\$2,908
Net Difference Between Projected and Actual	18,534	0
Change of Assumptions	0	45,123
Changes in Proportion and Differences Between	6,011	58,110
Total	\$28,382	\$106,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,905)
Total	\$536

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,344

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,715)
2022	(27,657)
2023	(19,258)
2024	7,871
2025	0
Thereafter	0
Total	(\$77,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$353,070	\$216,562	\$102,226

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE FLOOD CONTROL DIST - 872000

Net Pension Liability as of 2019	\$301,091
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,044)
- Net Difference Between Projected and Actual Investment	32,766
- Change of Assumptions	(12,459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,984)
Pension Expense/Income	536
Contributions	(43,344)
Total Activity in FY 2020	(84,529)
Net Pension Liability as of 2020	\$216,562

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 873000
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$8,586,002 Proportionate Share: 0.0015904

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,186,636	\$4,803,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,107	\$64,495
Net Difference Between Projected and Actual	411,114	0
Change of Assumptions	0	1,000,877
Changes in Proportion and Differences Between	158,496	50,794
Total	\$654,717	\$1,116,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$386,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,936
Total	\$424,795

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$946,669

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$453,566)
2022	(120,696)
2023	(61,819)
2024	174,632
2025	0
Thereafter	0
Total	(\$461,449)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,831,559	\$4,803,635	\$2,267,503

PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

Net Pension Liability as of 2019	\$5,186,636
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(116,728)
- Net Difference Between Projected and Actual Investment	656,273
- Change of Assumptions	(438,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,534
Pension Expense/Income	424,795
Contributions	(946,669)
Total Activity in FY 2020	(383,001)
Net Pension Liability as of 2020	\$4,803,635

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 875000
 Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,377,660 Proportionate Share: 0.0004404

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,499,507	\$1,330,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,567	\$17,859
Net Difference Between Projected and Actual	113,842	0
Change of Assumptions	0	277,154
Changes in Proportion and Differences Between	0	110,907
Total	\$137,409	\$405,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(73,350)
Total	\$33,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,071

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$200,589)
2022	(83,078)
2023	(33,203)
2024	48,359
2025	0
Thereafter	0
Total	(\$268,511)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,168,649	\$1,330,182	\$627,898

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

Net Pension Liability as of 2019	\$1,499,507
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,998)
- Net Difference Between Projected and Actual Investment	184,720
- Change of Assumptions	(114,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,728
Pension Expense/Income	33,776
Contributions	(260,071)
Total Activity in FY 2020	(169,325)
Net Pension Liability as of 2020	\$1,330,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 876000
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$28,900,976 Proportionate Share: 0.0053534

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$17,107,010	\$16,169,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,475	\$217,095
Net Difference Between Projected and Actual	1,383,838	0
Change of Assumptions	0	3,369,023
Changes in Proportion and Differences Between	700,206	106,672
Total	\$2,370,519	\$3,692,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,302,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	195,861
Total	\$1,498,055

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,225,874

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,449,525)
2022	(347,922)
2023	(112,645)
2024	587,821
2025	0
Thereafter	0
Total	(\$1,322,271)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,361,587	\$16,169,379	\$7,632,576

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY - 876000

Net Pension Liability as of 2019	\$17,107,010
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(383,608)
- Net Difference Between Projected and Actual Investment	2,192,443
- Change of Assumptions	(1,513,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	494,526
Pension Expense/Income	1,498,055
Contributions	(3,225,874)
Total Activity in FY 2020	(937,631)
Net Pension Liability as of 2020	\$16,169,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 877000
 Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$6,195,593 Proportionate Share: 0.0011476

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,662,341	\$3,466,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,411	\$46,538
Net Difference Between Projected and Actual	296,651	0
Change of Assumptions	0	722,212
Changes in Proportion and Differences Between	141,551	33,686
Total	\$499,613	\$802,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$279,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,887
Total	\$290,036

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$693,907

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$327,112)
2022	(79,296)
2023	(22,426)
2024	126,011
2025	0
Thereafter	0
Total	(\$302,823)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,651,092	\$3,466,204	\$1,636,183

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 877000

Net Pension Liability as of 2019	\$3,662,341
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(82,104)
- Net Difference Between Projected and Actual Investment	469,761
- Change of Assumptions	(324,903)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,980
Pension Expense/Income	290,036
Contributions	(693,907)
Total Activity in FY 2020	(196,137)
Net Pension Liability as of 2020	\$3,466,204

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 878000
 Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$3,147,626 Proportionate Share: 0.0005830

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,222,655	\$1,760,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,198	\$23,642
Net Difference Between Projected and Actual	150,704	0
Change of Assumptions	0	366,896
Changes in Proportion and Differences Between	5,887	297,087
Total	\$187,789	\$687,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,009)
Total	\$36,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,215

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$286,880)
2022	(175,838)
2023	(101,133)
2024	64,015
2025	0
Thereafter	0
Total	(\$499,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,870,849	\$1,760,890	\$831,209

PERF Net Pension Liability - Unaudited
BROWN COUNTY SCHOOL CORPORATION - 878000

Net Pension Liability as of 2019	\$2,222,655
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,299)
- Net Difference Between Projected and Actual Investment	255,763
- Change of Assumptions	(125,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(226,046)
Pension Expense/Income	36,804
Contributions	(351,215)
Total Activity in FY 2020	(461,765)
Net Pension Liability as of 2020	\$1,760,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 879000

Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,162,423 Proportionate Share: 0.0002153

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$803,461	\$650,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,521	\$8,731
Net Difference Between Projected and Actual	55,654	0
Change of Assumptions	0	135,493
Changes in Proportion and Differences Between	22,498	88,330
Total	\$89,673	\$232,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,598)
Total	\$20,773

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,191

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$92,045)
2022	(41,522)
2023	(32,953)
2024	23,639
2025	0
Thereafter	0
Total	(\$142,881)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,060,195	\$650,291	\$306,963

PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

Net Pension Liability as of 2019	\$803,461
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,485)
- Net Difference Between Projected and Actual Investment	93,632
- Change of Assumptions	(48,330)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,569)
Pension Expense/Income	20,773
Contributions	(130,191)
Total Activity in FY 2020	(153,170)
Net Pension Liability as of 2020	\$650,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 880000
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$3,388,427 Proportionate Share: 0.0006276

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,106,317	\$1,895,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,585	\$25,451
Net Difference Between Projected and Actual	162,233	0
Change of Assumptions	0	394,964
Changes in Proportion and Differences Between	18,110	45,009
Total	\$213,928	\$465,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68
Total	\$152,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$363,675

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$191,636)
2022	(87,496)
2023	(41,277)
2024	68,913
2025	0
Thereafter	0
Total	(\$251,496)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,090,472	\$1,895,599	\$894,797

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 880000

Net Pension Liability as of 2019	\$2,106,317
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,641)
- Net Difference Between Projected and Actual Investment	261,793
- Change of Assumptions	(166,461)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,463)
Pension Expense/Income	152,729
Contributions	(363,675)
Total Activity in FY 2020	(210,718)
Net Pension Liability as of 2020	\$1,895,599

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 880002
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,001)
Total	(\$2,001)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 880002

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,001
Pension Expense/Income	(2,001)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 881000
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$988,592 Proportionate Share: 0.0001831

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$600,200	\$553,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,798	\$7,425
Net Difference Between Projected and Actual	47,331	0
Change of Assumptions	0	115,229
Changes in Proportion and Differences Between	14,284	12,966
Total	\$71,413	\$135,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,737
Total	\$48,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,719

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$51,638)
2022	(25,178)
2023	(7,497)
2024	20,106
2025	0
Thereafter	0
Total	(\$64,207)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$901,634	\$553,034	\$261,054

PERF Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS - 881000

Net Pension Liability as of 2019	\$600,200
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,520)
- Net Difference Between Projected and Actual Investment	75,701
- Change of Assumptions	(50,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,214
Pension Expense/Income	48,275
Contributions	(110,719)
Total Activity in FY 2020	(47,166)
Net Pension Liability as of 2020	\$553,034

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 883000
 Submission Unit Name: WHITLEY COUNTY

Wages: \$7,636,594 Proportionate Share: 0.0014145

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,227,507	\$4,272,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,694	\$57,362
Net Difference Between Projected and Actual	365,644	0
Change of Assumptions	0	890,179
Changes in Proportion and Differences Between	498,066	0
Total	\$939,404	\$947,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	221,089
Total	\$565,161

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$855,300

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$217,232)
2022	10,620
2023	43,159
2024	155,316
2025	0
Thereafter	0
Total	(\$8,137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,965,380	\$4,272,348	\$2,016,714

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

Net Pension Liability as of 2019	\$4,227,507
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(93,611)
- Net Difference Between Projected and Actual Investment	565,468
- Change of Assumptions	(431,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	294,682
Pension Expense/Income	565,161
Contributions	(855,300)
Total Activity in FY 2020	44,841
Net Pension Liability as of 2020	\$4,272,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 884000
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$303,564 Proportionate Share: 0.0000562

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$175,168	\$169,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,007	\$2,279
Net Difference Between Projected and Actual	14,528	0
Change of Assumptions	0	35,368
Changes in Proportion and Differences Between	17,797	39
Total	\$35,332	\$37,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,109
Total	\$21,779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,999

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,977)
2022	513
2023	(60)
2024	6,170
2025	0
Thereafter	0
Total	(\$2,354)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$276,744	\$169,746	\$80,127

PERF Net Pension Liability - Unaudited

GARRETT PUBLIC LIBRARY - 884000

Net Pension Liability as of 2019	\$175,168
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,910)
- Net Difference Between Projected and Actual Investment	22,808
- Change of Assumptions	(16,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,265
Pension Expense/Income	21,779
Contributions	(33,999)
Total Activity in FY 2020	(5,422)
Net Pension Liability as of 2020	\$169,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 885000
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$3,697,417 Proportionate Share: 0.0006849

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,605,382	\$2,068,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,651	\$27,775
Net Difference Between Projected and Actual	177,045	0
Change of Assumptions	0	431,024
Changes in Proportion and Differences Between	78,359	285,421
Total	\$292,055	\$744,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,258)
Total	\$122,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,111

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$255,469)
2022	(154,845)
2023	(117,055)
2024	75,204
2025	0
Thereafter	0
Total	(\$452,165)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,372,633	\$2,068,668	\$976,492

PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

Net Pension Liability as of 2019	\$2,605,382
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,114)
- Net Difference Between Projected and Actual Investment	300,195
- Change of Assumptions	(148,380)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(336,645)
Pension Expense/Income	122,341
Contributions	(414,111)
Total Activity in FY 2020	(536,714)
Net Pension Liability as of 2020	\$2,068,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 886000
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$220,434 Proportionate Share: 0.0000408

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$133,855	\$123,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,183	\$1,655
Net Difference Between Projected and Actual	10,547	0
Change of Assumptions	0	25,676
Changes in Proportion and Differences Between	1,136	3,636
Total	\$13,866	\$30,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,721)
Total	\$7,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,688

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,842)
2022	(5,045)
2023	(1,693)
2024	4,479
2025	0
Thereafter	0
Total	(\$17,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$200,910	\$123,232	\$58,170

PERF Net Pension Liability - Unaudited

OAK HILL CEMETERY - 886000

Net Pension Liability as of 2019	\$133,855
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,016)
- Net Difference Between Projected and Actual Investment	16,874
- Change of Assumptions	(11,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,159
Pension Expense/Income	7,203
Contributions	(24,688)
Total Activity in FY 2020	(10,623)
Net Pension Liability as of 2020	\$123,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 887000
 Submission Unit Name: ELKHART COUNTY

Wages: \$34,458,077 Proportionate Share: 0.0063828

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$20,847,020	\$19,278,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$341,561	\$258,840
Net Difference Between Projected and Actual	1,649,934	0
Change of Assumptions	0	4,016,849
Changes in Proportion and Differences Between	940,014	8,041
Total	\$2,931,509	\$4,283,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,552,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	527,052
Total	\$2,079,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,851,894

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,426,361)
2022	(382,367)
2023	(244,346)
2024	700,853
2025	0
Thereafter	0
Total	(\$1,352,221)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,430,631	\$19,278,573	\$9,100,237

PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

Net Pension Liability as of 2019	\$20,847,020
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(469,301)
- Net Difference Between Projected and Actual Investment	2,635,320
- Change of Assumptions	(1,755,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206,951)
Pension Expense/Income	2,079,644
Contributions	(3,851,894)
Total Activity in FY 2020	(1,568,447)
Net Pension Liability as of 2020	\$19,278,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 887001
 Submission Unit Name: ELKHART COUNTY SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	3,255
Total	\$0	\$3,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,677)
Total	(\$3,677)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,255)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(\$3,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

ELKHART COUNTY SOLID WASTE MGMT DISTRICT - 887001

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,677
Pension Expense/Income	(3,677)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 888000
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$2,062,449 Proportionate Share: 0.0003820

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,268,814	\$1,153,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,442	\$15,491
Net Difference Between Projected and Actual	98,746	0
Change of Assumptions	0	240,402
Changes in Proportion and Differences Between	31,838	9,139
Total	\$151,026	\$265,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,801
Total	\$121,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,994

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$90,479)
2022	(45,727)
2023	(19,746)
2024	41,946
2025	0
Thereafter	0
Total	(\$114,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,881,071	\$1,153,791	\$544,634

PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

Net Pension Liability as of 2019	\$1,268,814
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,647)
- Net Difference Between Projected and Actual Investment	158,720
- Change of Assumptions	(102,755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,068)
Pension Expense/Income	121,721
Contributions	(230,994)
Total Activity in FY 2020	(115,023)
Net Pension Liability as of 2020	\$1,153,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 890000
 Submission Unit Name: TOWN OF BREMEN

Wages: \$1,854,858 Proportionate Share: 0.0003436

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,215,272	\$1,037,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,387	\$13,934
Net Difference Between Projected and Actual	88,820	0
Change of Assumptions	0	216,236
Changes in Proportion and Differences Between	13,714	76,933
Total	\$120,921	\$307,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,719)
Total	\$66,860

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,744

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$121,071)
2022	(66,789)
2023	(36,051)
2024	37,729
2025	0
Thereafter	0
Total	(\$186,182)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,691,979	\$1,037,807	\$489,886

PERF Net Pension Liability - Unaudited

TOWN OF BREMEN - 890000

Net Pension Liability as of 2019	\$1,215,272
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,727)
- Net Difference Between Projected and Actual Investment	146,263
- Change of Assumptions	(84,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,719)
Pension Expense/Income	66,860
Contributions	(207,744)
Total Activity in FY 2020	(177,465)
Net Pension Liability as of 2020	\$1,037,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 891000
 Submission Unit Name: FAYETTE COUNTY

Wages: \$4,190,061 Proportionate Share: 0.0007761

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,489,043	\$2,344,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,531	\$31,473
Net Difference Between Projected and Actual	200,619	0
Change of Assumptions	0	488,418
Changes in Proportion and Differences Between	69,194	56,436
Total	\$311,344	\$576,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,066)
Total	\$172,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$469,288

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$255,758)
2022	(76,249)
2023	(18,196)
2024	85,220
2025	0
Thereafter	0
Total	(\$264,983)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,821,726	\$2,344,128	\$1,106,520

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

Net Pension Liability as of 2019	\$2,489,043
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,851)
- Net Difference Between Projected and Actual Investment	318,270
- Change of Assumptions	(218,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,632
Pension Expense/Income	172,717
Contributions	(469,288)
Total Activity in FY 2020	(144,915)
Net Pension Liability as of 2020	\$2,344,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 892000
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,056,723 Proportionate Share: 0.0001957

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$687,453	\$591,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,472	\$7,936
Net Difference Between Projected and Actual	50,588	0
Change of Assumptions	0	123,159
Changes in Proportion and Differences Between	11,975	58,646
Total	\$73,035	\$189,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,386)
Total	\$36,217

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,144

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$72,145)
2022	(45,330)
2023	(20,721)
2024	21,490
2025	0
Thereafter	0
Total	(\$116,706)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$963,680	\$591,091	\$279,018

PERF Net Pension Liability - Unaudited

TOWN OF WALKERTON - 892000

Net Pension Liability as of 2019	\$687,453
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,668)
- Net Difference Between Projected and Actual Investment	83,082
- Change of Assumptions	(48,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,268)
Pension Expense/Income	36,217
Contributions	(112,144)
Total Activity in FY 2020	(96,362)
Net Pension Liability as of 2020	\$591,091

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 893000
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$169,843 Proportionate Share: 0.0000315

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$125,592	\$95,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,686	\$1,277
Net Difference Between Projected and Actual	8,143	0
Change of Assumptions	0	19,824
Changes in Proportion and Differences Between	8,108	18,603
Total	\$17,937	\$39,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,633)
Total	\$5,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,657

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,097)
2022	(6,237)
2023	(6,892)
2024	3,459
2025	0
Thereafter	0
Total	(\$21,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$155,115	\$95,142	\$44,911

PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

Net Pension Liability as of 2019	\$125,592
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,917)
- Net Difference Between Projected and Actual Investment	14,079
- Change of Assumptions	(6,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,785)
Pension Expense/Income	5,029
Contributions	(18,657)
Total Activity in FY 2020	(30,450)
Net Pension Liability as of 2020	\$95,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 894000
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$47,484 Proportionate Share: 0.0000088

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$30,737	\$26,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471	\$357
Net Difference Between Projected and Actual	2,275	0
Change of Assumptions	0	5,538
Changes in Proportion and Differences Between	54	3,663
Total	\$2,800	\$9,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,845)
Total	\$296

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,318

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,406)
2022	(2,490)
2023	(827)
2024	965
2025	0
Thereafter	0
Total	(\$6,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,334	\$26,579	\$12,547

PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

Net Pension Liability as of 2019	\$30,737
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(700)
- Net Difference Between Projected and Actual Investment	3,728
- Change of Assumptions	(2,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40
Pension Expense/Income	296
Contributions	(5,318)
Total Activity in FY 2020	(4,158)
Net Pension Liability as of 2020	\$26,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 895000
 Submission Unit Name: MADISON COUNTY

Wages: \$21,416,498 Proportionate Share: 0.0039670

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$13,513,744	\$11,981,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,285	\$160,872
Net Difference Between Projected and Actual	1,025,457	0
Change of Assumptions	0	2,496,528
Changes in Proportion and Differences Between	84,183	336,583
Total	\$1,321,925	\$2,993,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$964,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,347)
Total	\$927,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,391,160

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,262,256)
2022	(555,303)
2023	(290,089)
2024	435,590
2025	0
Thereafter	0
Total	(\$1,672,058)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,534,579	\$11,981,904	\$5,655,925

PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

Net Pension Liability as of 2019	\$13,513,744
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(306,426)
- Net Difference Between Projected and Actual Investment	1,664,218
- Change of Assumptions	(1,030,492)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(395,591)
Pension Expense/Income	927,611
Contributions	(2,391,160)
Total Activity in FY 2020	(1,531,840)
Net Pension Liability as of 2020	\$11,981,904

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 895001
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$680,219 Proportionate Share: 0.0001260

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$638,869	\$380,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,743	\$5,110
Net Difference Between Projected and Actual	32,571	0
Change of Assumptions	0	79,295
Changes in Proportion and Differences Between	1,065	237,488
Total	\$40,379	\$321,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(101,045)
Total	(\$70,396)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,185

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$139,015)
2022	(95,384)
2023	(60,950)
2024	13,835
2025	0
Thereafter	0
Total	(\$281,514)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$620,458	\$380,570	\$179,644

PERF Net Pension Liability - Unaudited

MADISON COUNTY JOB SOURCE - 895001

Net Pension Liability as of 2019	\$638,869
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,284)
- Net Difference Between Projected and Actual Investment	62,769
- Change of Assumptions	(9,987)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(149,216)
Pension Expense/Income	(70,396)
Contributions	(76,185)
Total Activity in FY 2020	(258,299)
Net Pension Liability as of 2020	\$380,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 896000
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$600,191 Proportionate Share: 0.0001112

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$376,116	\$335,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,951	\$4,509
Net Difference Between Projected and Actual	28,745	0
Change of Assumptions	0	69,981
Changes in Proportion and Differences Between	830	12,171
Total	\$35,526	\$86,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,464)
Total	\$19,585

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,222

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,241)
2022	(15,680)
2023	(7,424)
2024	12,210
2025	0
Thereafter	0
Total	(\$51,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$547,579	\$335,868	\$158,543

PERF Net Pension Liability - Unaudited

MARION PUBLIC LIBRARY - 896000

Net Pension Liability as of 2019	\$376,116
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,517)
- Net Difference Between Projected and Actual Investment	46,523
- Change of Assumptions	(29,178)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,439)
Pension Expense/Income	19,585
Contributions	(67,222)
Total Activity in FY 2020	(40,248)
Net Pension Liability as of 2020	\$335,868

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 897000
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$3,326,312 Proportionate Share: 0.0006161

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,020,055	\$1,860,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,969	\$24,985
Net Difference Between Projected and Actual	159,260	0
Change of Assumptions	0	387,726
Changes in Proportion and Differences Between	22,542	159
Total	\$214,771	\$412,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,906
Total	\$164,770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,548

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$176,018)
2022	(64,381)
2023	(25,349)
2024	67,649
2025	0
Thereafter	0
Total	(\$198,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,033,843	\$1,860,865	\$878,401

PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

Net Pension Liability as of 2019	\$2,020,055
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,506)
- Net Difference Between Projected and Actual Investment	254,743
- Change of Assumptions	(168,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,932
Pension Expense/Income	164,770
Contributions	(372,548)
Total Activity in FY 2020	(159,190)
Net Pension Liability as of 2020	\$1,860,865

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 898000
 Submission Unit Name: TOWN OF ALBION

Wages: \$891,302 Proportionate Share: 0.0001651

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$527,488	\$498,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,835	\$6,695
Net Difference Between Projected and Actual	42,678	0
Change of Assumptions	0	103,901
Changes in Proportion and Differences Between	21,317	1,721
Total	\$72,830	\$112,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,212
Total	\$46,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,826

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$43,332)
2022	(10,910)
2023	(3,376)
2024	18,131
2025	0
Thereafter	0
Total	(\$39,487)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$812,997	\$498,667	\$235,390

PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

Net Pension Liability as of 2019	\$527,488
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,828)
- Net Difference Between Projected and Actual Investment	67,611
- Change of Assumptions	(46,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,526
Pension Expense/Income	46,372
Contributions	(99,826)
Total Activity in FY 2020	(28,821)
Net Pension Liability as of 2020	\$498,667

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 900000
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$29,859,963 Proportionate Share: 0.0055310

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$19,102,938	\$16,705,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$295,979	\$224,297
Net Difference Between Projected and Actual	1,429,747	0
Change of Assumptions	0	3,480,791
Changes in Proportion and Differences Between	350,260	807,760
Total	\$2,075,986	\$4,512,848

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,345,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(164,103)
Total	\$1,181,292

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,280,690

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,842,288)
2022	(721,241)
2023	(480,657)
2024	607,324
2025	0
Thereafter	0
Total	(\$2,436,862)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,236,138	\$16,705,801	\$7,885,789

PERF Net Pension Liability - Unaudited

VANDERBURGH COUNTY - 900000

Net Pension Liability as of 2019	\$19,102,938
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(434,157)
- Net Difference Between Projected and Actual Investment	2,332,695
- Change of Assumptions	(1,408,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(787,863)
Pension Expense/Income	1,181,292
Contributions	(3,280,690)
Total Activity in FY 2020	(2,397,137)
Net Pension Liability as of 2020	\$16,705,801

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 901000
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$2,046,058 Proportionate Share: 0.0003790

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,273,111	\$1,144,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,281	\$15,369
Net Difference Between Projected and Actual	97,970	0
Change of Assumptions	0	238,514
Changes in Proportion and Differences Between	47,804	17,114
Total	\$166,055	\$270,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,803
Total	\$118,993

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,039

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$90,292)
2022	(32,898)
2023	(23,367)
2024	41,615
2025	0
Thereafter	0
Total	(\$104,942)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,866,298	\$1,144,729	\$540,357

PERF Net Pension Liability - Unaudited

TOWN OF GRIFFITH - 901000

Net Pension Liability as of 2019	\$1,273,111
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,800)
- Net Difference Between Projected and Actual Investment	158,147
- Change of Assumptions	(100,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,283)
Pension Expense/Income	118,993
Contributions	(228,039)
Total Activity in FY 2020	(128,382)
Net Pension Liability as of 2020	\$1,144,729

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 902000
 Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$647,666 Proportionate Share: 0.0001200

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$387,684	\$362,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,422	\$4,866
Net Difference Between Projected and Actual	31,020	0
Change of Assumptions	0	75,519
Changes in Proportion and Differences Between	8,334	12,888
Total	\$45,776	\$93,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,451)
Total	\$18,739

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,539

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$44,705)
2022	(12,453)
2023	(3,516)
2024	13,177
2025	0
Thereafter	0
Total	(\$47,497)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$590,912	\$362,447	\$171,089

PERF Net Pension Liability - Unaudited

HUNTINGTON PUBLIC LIBRARY - 902000

Net Pension Liability as of 2019	\$387,684
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,710)
- Net Difference Between Projected and Actual Investment	49,345
- Change of Assumptions	(33,461)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,389
Pension Expense/Income	18,739
Contributions	(72,539)
Total Activity in FY 2020	(25,237)
Net Pension Liability as of 2020	\$362,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 903000
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$644,065 Proportionate Share: 0.0001193

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$414,455	\$360,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,384	\$4,838
Net Difference Between Projected and Actual	30,839	0
Change of Assumptions	0	75,078
Changes in Proportion and Differences Between	909	39,752
Total	\$38,132	\$119,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,529)
Total	\$2,490

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,135

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$59,428)
2022	(24,546)
2023	(10,663)
2024	13,101
2025	0
Thereafter	0
Total	(\$81,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$587,465	\$360,333	\$170,091

PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

Net Pension Liability as of 2019	\$414,455
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,429)
- Net Difference Between Projected and Actual Investment	50,429
- Change of Assumptions	(30,116)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,639
Pension Expense/Income	2,490
Contributions	(72,135)
Total Activity in FY 2020	(54,122)
Net Pension Liability as of 2020	\$360,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 904000
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$3,697,260 Proportionate Share: 0.0006849

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,140,359	\$2,068,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,651	\$27,775
Net Difference Between Projected and Actual	177,045	0
Change of Assumptions	0	431,024
Changes in Proportion and Differences Between	183,275	0
Total	\$396,971	\$458,799

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	89,866
Total	\$256,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,094

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$121,039)
2022	(13,806)
2023	(2,187)
2024	75,204
2025	0
Thereafter	0
Total	(\$61,828)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,372,633	\$2,068,668	\$976,492

PERF Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 904000

Net Pension Liability as of 2019	\$2,140,359
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,800)
- Net Difference Between Projected and Actual Investment	278,214
- Change of Assumptions	(198,827)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,351
Pension Expense/Income	256,465
Contributions	(414,094)
Total Activity in FY 2020	(71,691)
Net Pension Liability as of 2020	\$2,068,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 905000
 Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$2,445,082 Proportionate Share: 0.0004529

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,530,906	\$1,367,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,236	\$18,366
Net Difference Between Projected and Actual	117,073	0
Change of Assumptions	0	285,021
Changes in Proportion and Differences Between	0	73,176
Total	\$141,309	\$376,563

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,016)
Total	\$67,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,844

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$176,146)
2022	(77,317)
2023	(31,519)
2024	49,728
2025	0
Thereafter	0
Total	(\$235,254)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,230,202	\$1,367,937	\$645,719

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

Net Pension Liability as of 2019	\$1,530,906
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,668)
- Net Difference Between Projected and Actual Investment	189,435
- Change of Assumptions	(118,941)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	899
Pension Expense/Income	67,150
Contributions	(266,844)
Total Activity in FY 2020	(162,969)
Net Pension Liability as of 2020	\$1,367,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 906000
 Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$6,622,398 Proportionate Share: 0.0012267

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,913,526	\$3,705,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,644	\$49,746
Net Difference Between Projected and Actual	317,098	0
Change of Assumptions	0	771,992
Changes in Proportion and Differences Between	149,622	34,877
Total	\$532,364	\$856,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$298,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,835
Total	\$357,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$741,666

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$322,847)
2022	(112,422)
2023	(23,677)
2024	134,695
2025	0
Thereafter	0
Total	(\$324,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,040,602	\$3,705,118	\$1,748,960

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

Net Pension Liability as of 2019	\$3,913,526
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(87,731)
- Net Difference Between Projected and Actual Investment	502,080
- Change of Assumptions	(347,434)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,118
Pension Expense/Income	357,225
Contributions	(741,666)
Total Activity in FY 2020	(208,408)
Net Pension Liability as of 2020	\$3,705,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 907000
 Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$12,213,118 Proportionate Share: 0.0022623

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,455,563	\$6,833,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,062	\$91,742
Net Difference Between Projected and Actual	584,798	0
Change of Assumptions	0	1,423,720
Changes in Proportion and Differences Between	118,154	194,118
Total	\$824,014	\$1,709,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$550,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,377
Total	\$552,673

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,354,055

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$692,707)
2022	(335,758)
2023	(105,510)
2024	248,409
2025	0
Thereafter	0
Total	(\$885,566)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,140,176	\$6,833,038	\$3,225,460

PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

Net Pension Liability as of 2019	\$7,455,563
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(168,101)
- Net Difference Between Projected and Actual Investment	937,204
- Change of Assumptions	(614,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,659
Pension Expense/Income	552,673
Contributions	(1,354,055)
Total Activity in FY 2020	(622,525)
Net Pension Liability as of 2020	\$6,833,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 908000
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$16,907,422 Proportionate Share: 0.0031318

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,567,280	\$9,459,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,591	\$127,003
Net Difference Between Projected and Actual	809,561	0
Change of Assumptions	0	1,970,917
Changes in Proportion and Differences Between	8,877	194,977
Total	\$986,029	\$2,292,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$761,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(67,720)
Total	\$694,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,878,642

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,023,836)
2022	(420,938)
2023	(205,975)
2024	343,881
2025	0
Thereafter	0
Total	(\$1,306,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,421,829	\$9,459,271	\$4,465,144

PERF Net Pension Liability - Unaudited

CARMEL-CLAY SCHOOLS - 908000

Net Pension Liability as of 2019	\$10,567,280
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(239,230)
- Net Difference Between Projected and Actual Investment	1,309,050
- Change of Assumptions	(824,529)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(168,737)
Pension Expense/Income	694,079
Contributions	(1,878,642)
Total Activity in FY 2020	(1,108,009)
Net Pension Liability as of 2020	\$9,459,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 909000
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$3,311,495 Proportionate Share: 0.0006134

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,048,478	\$1,852,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,825	\$24,875
Net Difference Between Projected and Actual	158,562	0
Change of Assumptions	0	386,027
Changes in Proportion and Differences Between	4,597	51,314
Total	\$195,984	\$462,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,230)
Total	\$126,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$370,888

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$208,669)
2022	(90,463)
2023	(34,454)
2024	67,354
2025	0
Thereafter	0
Total	(\$266,232)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,020,547	\$1,852,710	\$874,551

PERF Net Pension Liability - Unaudited

TOWN OF HIGHLAND - 909000

Net Pension Liability as of 2019	\$2,048,478
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,293)
- Net Difference Between Projected and Actual Investment	255,388
- Change of Assumptions	(163,798)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,846
Pension Expense/Income	126,977
Contributions	(370,888)
Total Activity in FY 2020	(195,768)
Net Pension Liability as of 2020	\$1,852,710

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 910000
 Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$279,800 Proportionate Share: 0.0000518

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$126,253	\$156,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,772	\$2,101
Net Difference Between Projected and Actual	13,390	0
Change of Assumptions	0	32,599
Changes in Proportion and Differences Between	60,528	1,721
Total	\$76,690	\$36,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,600
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,041
Total	\$35,641

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,338

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$8,080
2022	17,861
2023	8,641
2024	5,687
2025	0
Thereafter	0
Total	\$40,269

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$255,077	\$156,456	\$73,854

PERF Net Pension Liability - Unaudited
PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000

Net Pension Liability as of 2019	\$126,253
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,672)
- Net Difference Between Projected and Actual Investment	19,358
- Change of Assumptions	(18,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,116
Pension Expense/Income	35,641
Contributions	(31,338)
Total Activity in FY 2020	30,203
Net Pension Liability as of 2020	\$156,456

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 911000
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$200,102 Proportionate Share: 0.0000371

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$115,677	\$112,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,985	\$1,505
Net Difference Between Projected and Actual	9,590	0
Change of Assumptions	0	23,348
Changes in Proportion and Differences Between	8,047	2,921
Total	\$19,622	\$27,774

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,531
Total	\$11,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,411

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,687)
2022	(3,479)
2023	(59)
2024	4,073
2025	0
Thereafter	0
Total	(\$8,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$182,690	\$112,057	\$52,895

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC LIBRARY - 911000

Net Pension Liability as of 2019	\$115,677
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,583)
- Net Difference Between Projected and Actual Investment	15,058
- Change of Assumptions	(10,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,560
Pension Expense/Income	11,555
Contributions	(22,411)
Total Activity in FY 2020	(3,620)
Net Pension Liability as of 2020	\$112,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 912000
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$3,930,656 Proportionate Share: 0.0007281

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,495,323	\$2,199,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,963	\$29,526
Net Difference Between Projected and Actual	188,212	0
Change of Assumptions	0	458,211
Changes in Proportion and Differences Between	53,087	135,465
Total	\$280,262	\$623,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,036)
Total	\$175,072

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,235

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$230,690)
2022	(135,545)
2023	(56,653)
2024	79,948
2025	0
Thereafter	0
Total	(\$342,940)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,585,361	\$2,199,149	\$1,038,084

PERF Net Pension Liability - Unaudited

TOWN OF CLARKSVILLE - 912000

Net Pension Liability as of 2019	\$2,495,323
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(56,638)
- Net Difference Between Projected and Actual Investment	306,160
- Change of Assumptions	(187,507)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,026)
Pension Expense/Income	175,072
Contributions	(440,235)
Total Activity in FY 2020	(296,174)
Net Pension Liability as of 2020	\$2,199,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 913000
 Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$865,210 Proportionate Share: 0.0001603

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$527,488	\$484,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,578	\$6,501
Net Difference Between Projected and Actual	41,437	0
Change of Assumptions	0	100,881
Changes in Proportion and Differences Between	3,114	55,066
Total	\$53,129	\$162,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,846)
Total	(\$8,854)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,904

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$91,810)
2022	(28,038)
2023	(7,072)
2024	17,601
2025	0
Thereafter	0
Total	(\$109,319)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$789,360	\$484,169	\$228,547

PERF Net Pension Liability - Unaudited

CLARKSVILLE SEWAGE DEPARTMENT - 913000

Net Pension Liability as of 2019	\$527,488
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,891)
- Net Difference Between Projected and Actual Investment	66,370
- Change of Assumptions	(43,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,616
Pension Expense/Income	(8,854)
Contributions	(96,904)
Total Activity in FY 2020	(43,319)
Net Pension Liability as of 2020	\$484,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 914000
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,363,740 Proportionate Share: 0.0002526

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$836,512	\$762,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,517	\$10,244
Net Difference Between Projected and Actual	65,296	0
Change of Assumptions	0	158,967
Changes in Proportion and Differences Between	59,592	1,380
Total	\$138,405	\$170,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,736
Total	\$93,180

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,733

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$37,125)
2022	(10,353)
2023	(12,444)
2024	27,736
2025	0
Thereafter	0
Total	(\$32,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,243,871	\$762,952	\$360,143

PERF Net Pension Liability - Unaudited
CLINTON CENTRAL SCHOOL CORPORATION - 914000

Net Pension Liability as of 2019	\$836,512
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,878)
- Net Difference Between Projected and Actual Investment	104,836
- Change of Assumptions	(68,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,747)
Pension Expense/Income	93,180
Contributions	(152,733)
Total Activity in FY 2020	(73,560)
Net Pension Liability as of 2020	\$762,952

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 915000
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$288,315 Proportionate Share: 0.0000534

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$266,388	\$161,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,858	\$2,166
Net Difference Between Projected and Actual	13,804	0
Change of Assumptions	0	33,606
Changes in Proportion and Differences Between	461	82,839
Total	\$17,123	\$118,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,989
Specific Liabilities of Individual Employers	\$6,746
Net Amortization of Deferred Amounts from Changes in	(30,923)
Total	(\$11,188)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,037

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$46,817)
2022	(35,782)
2023	(24,752)
2024	5,863
2025	0
Thereafter	0
Total	(\$101,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$262,956	\$161,289	\$76,135

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE PUBLIC LIBRARY - 915000

Net Pension Liability as of 2019	\$266,388
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,362)
- Net Difference Between Projected and Actual Investment	26,395
- Change of Assumptions	(4,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,200)
Pension Expense/Income	(11,188)
Contributions	(39,037)
Total Activity in FY 2020	(105,099)
Net Pension Liability as of 2020	\$161,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 916000
 Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$4,653,042 Proportionate Share: 0.0008619

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,806,330	\$2,603,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,123	\$34,952
Net Difference Between Projected and Actual	222,799	0
Change of Assumptions	0	542,414
Changes in Proportion and Differences Between	45,559	57,251
Total	\$314,481	\$634,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,417)
Total	\$179,237

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$497,903

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$292,411)
2022	(86,666)
2023	(35,700)
2024	94,641
2025	0
Thereafter	0
Total	(\$320,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,244,228	\$2,603,278	\$1,228,849

PERF Net Pension Liability - Unaudited

MADISON CONSOLIDATED SCHOOLS - 916000

Net Pension Liability as of 2019	\$2,806,330
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(63,140)
- Net Difference Between Projected and Actual Investment	355,447
- Change of Assumptions	(237,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,277
Pension Expense/Income	179,237
Contributions	(497,903)
Total Activity in FY 2020	(203,052)
Net Pension Liability as of 2020	\$2,603,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 917000
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$3,669,108 Proportionate Share: 0.0006796

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,271,570	\$2,052,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,367	\$27,560
Net Difference Between Projected and Actual	175,675	0
Change of Assumptions	0	427,689
Changes in Proportion and Differences Between	154,633	71,618
Total	\$366,675	\$526,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,883
Total	\$194,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$394,764

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$175,487)
2022	(17,128)
2023	(42,200)
2024	74,623
2025	0
Thereafter	0
Total	(\$160,192)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,346,534	\$2,052,660	\$968,935

PERF Net Pension Liability - Unaudited
NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000

Net Pension Liability as of 2019	\$2,271,570
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,343)
- Net Difference Between Projected and Actual Investment	283,046
- Change of Assumptions	(181,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,783)
Pension Expense/Income	194,193
Contributions	(394,764)
Total Activity in FY 2020	(218,910)
Net Pension Liability as of 2020	\$2,052,660

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 918000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$2,904,376 Proportionate Share: 0.0005380

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,822,082	\$1,624,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,790	\$21,817
Net Difference Between Projected and Actual	139,071	0
Change of Assumptions	0	338,576
Changes in Proportion and Differences Between	1,103	94,672
Total	\$168,964	\$455,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(82,137)
Total	\$48,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$322,841

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$231,643)
2022	(76,501)
2023	(37,032)
2024	59,075
2025	0
Thereafter	0
Total	(\$286,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,649,257	\$1,624,972	\$767,050

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

Net Pension Liability as of 2019	\$1,822,082
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,275)
- Net Difference Between Projected and Actual Investment	225,196
- Change of Assumptions	(140,908)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,989
Pension Expense/Income	48,729
Contributions	(322,841)
Total Activity in FY 2020	(197,110)
Net Pension Liability as of 2020	\$1,624,972

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 919000
 Submission Unit Name: GREENE COUNTY

Wages: \$7,787,394 Proportionate Share: 0.0014425

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,560,988	\$4,356,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,192	\$58,497
Net Difference Between Projected and Actual	372,882	0
Change of Assumptions	0	907,800
Changes in Proportion and Differences Between	302,956	34,591
Total	\$753,030	\$1,000,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	104,402
Total	\$455,285

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$870,641

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$342,578)
2022	(45,628)
2023	(18,042)
2024	158,390
2025	0
Thereafter	0
Total	(\$247,858)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,103,260	\$4,356,919	\$2,056,635

PERF Net Pension Liability - Unaudited

GREENE COUNTY - 919000

Net Pension Liability as of 2019	\$4,560,988
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(102,078)
- Net Difference Between Projected and Actual Investment	588,468
- Change of Assumptions	(413,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	137,899
Pension Expense/Income	455,285
Contributions	(870,641)
Total Activity in FY 2020	(204,069)
Net Pension Liability as of 2020	\$4,356,919

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 921000
 Submission Unit Name: CITY OF TELL CITY

Wages: \$1,971,850 Proportionate Share: 0.0003653

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,221,221	\$1,103,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,548	\$14,814
Net Difference Between Projected and Actual	94,429	0
Change of Assumptions	0	229,892
Changes in Proportion and Differences Between	13,106	26,384
Total	\$127,083	\$271,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(498)
Total	\$88,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,847

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$111,351)
2022	(51,925)
2023	(20,842)
2024	40,111
2025	0
Thereafter	0
Total	(\$144,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,798,836	\$1,103,350	\$520,824

PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

Net Pension Liability as of 2019	\$1,221,221
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,604)
- Net Difference Between Projected and Actual Investment	152,153
- Change of Assumptions	(97,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,525)
Pension Expense/Income	88,360
Contributions	(220,847)
Total Activity in FY 2020	(117,871)
Net Pension Liability as of 2020	\$1,103,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 924000
 Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$67,881 Proportionate Share: 0.0000126

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$30,076	\$38,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$674	\$511
Net Difference Between Projected and Actual	3,257	0
Change of Assumptions	0	7,929
Changes in Proportion and Differences Between	16,483	90
Total	\$20,414	\$8,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,982
Total	\$10,047

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,603

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$3,143
2022	5,104
2023	2,253
2024	1,384
2025	0
Thereafter	0
Total	\$11,884

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$62,046	\$38,057	\$17,964

PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

Net Pension Liability as of 2019	\$30,076
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(633)
- Net Difference Between Projected and Actual Investment	4,679
- Change of Assumptions	(4,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,158
Pension Expense/Income	10,047
Contributions	(7,603)
Total Activity in FY 2020	7,981
Net Pension Liability as of 2020	\$38,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 925000
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$11,348,653 Proportionate Share: 0.0021021

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,897,998	\$6,349,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,489	\$85,246
Net Difference Between Projected and Actual	543,386	0
Change of Assumptions	0	1,322,902
Changes in Proportion and Differences Between	46,804	83,573
Total	\$702,679	\$1,491,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$511,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91,532)
Total	\$419,796

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,262,890

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$698,574)
2022	(231,596)
2023	(89,689)
2024	230,817
2025	0
Thereafter	0
Total	(\$789,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,351,308	\$6,349,171	\$2,997,056

PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

Net Pension Liability as of 2019	\$6,897,998
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(155,414)
- Net Difference Between Projected and Actual Investment	869,437
- Change of Assumptions	(574,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	154,819
Pension Expense/Income	419,796
Contributions	(1,262,890)
Total Activity in FY 2020	(548,827)
Net Pension Liability as of 2020	\$6,349,171

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 926000
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$1,860,414 Proportionate Share: 0.0003446

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,193,459	\$1,040,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,440	\$13,974
Net Difference Between Projected and Actual	89,078	0
Change of Assumptions	0	216,865
Changes in Proportion and Differences Between	1,963	104,300
Total	\$109,481	\$335,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,809)
Total	\$11,014

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,521

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$174,284)
2022	(59,140)
2023	(30,072)
2024	37,838
2025	0
Thereafter	0
Total	(\$225,658)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,696,903	\$1,040,828	\$491,311

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

Net Pension Liability as of 2019	\$1,193,459
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,136)
- Net Difference Between Projected and Actual Investment	145,490
- Change of Assumptions	(87,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,915
Pension Expense/Income	11,014
Contributions	(207,521)
Total Activity in FY 2020	(152,631)
Net Pension Liability as of 2020	\$1,040,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 927000
 Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$3,866,072 Proportionate Share: 0.0007161

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,396,502	\$2,162,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,320	\$29,040
Net Difference Between Projected and Actual	185,110	0
Change of Assumptions	0	450,659
Changes in Proportion and Differences Between	7,122	36,167
Total	\$230,552	\$515,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,001)
Total	\$157,188

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$422,632

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$231,090)
2022	(89,119)
2023	(43,734)
2024	78,629
2025	0
Thereafter	0
Total	(\$285,314)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,526,270	\$2,162,904	\$1,020,975

PERF Net Pension Liability - Unaudited

WESTERN SCHOOL CORPORATION - 927000

Net Pension Liability as of 2019	\$2,396,502
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,179)
- Net Difference Between Projected and Actual Investment	298,387
- Change of Assumptions	(190,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,686)
Pension Expense/Income	157,188
Contributions	(422,632)
Total Activity in FY 2020	(233,598)
Net Pension Liability as of 2020	\$2,162,904

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 928000
 Submission Unit Name: CASS COUNTY

Wages: \$6,983,827 Proportionate Share: 0.0012936

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,457,209	\$3,907,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,224	\$52,459
Net Difference Between Projected and Actual	334,392	0
Change of Assumptions	0	814,093
Changes in Proportion and Differences Between	64,291	191,556
Total	\$467,907	\$1,058,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,230)
Total	\$266,433

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$775,139

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$451,653)
2022	(172,513)
2023	(108,078)
2024	142,043
2025	0
Thereafter	0
Total	(\$590,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,370,036	\$3,907,182	\$1,844,342

PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

Net Pension Liability as of 2019	\$4,457,209
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(101,260)
- Net Difference Between Projected and Actual Investment	545,073
- Change of Assumptions	(330,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(154,581)
Pension Expense/Income	266,433
Contributions	(775,139)
Total Activity in FY 2020	(550,027)
Net Pension Liability as of 2020	\$3,907,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 928001
 Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$68,469 Proportionate Share: 0.0000127

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$32,059	\$38,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$680	\$515
Net Difference Between Projected and Actual	3,283	0
Change of Assumptions	0	7,992
Changes in Proportion and Differences Between	14,746	1
Total	\$18,709	\$8,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,337
Total	\$9,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,669

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$2,525
2022	4,439
2023	1,840
2024	1,397
2025	0
Thereafter	0
Total	\$10,201

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$62,538	\$38,359	\$18,107

PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

Net Pension Liability as of 2019	\$32,059
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(684)
- Net Difference Between Projected and Actual Investment	4,798
- Change of Assumptions	(4,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,943
Pension Expense/Income	9,426
Contributions	(7,669)
Total Activity in FY 2020	6,300
Net Pension Liability as of 2020	\$38,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 928002
 Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$43,500 Proportionate Share: 0.000081

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$27,102	\$24,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$433	\$328
Net Difference Between Projected and Actual	2,094	0
Change of Assumptions	0	5,098
Changes in Proportion and Differences Between	47	457
Total	\$2,574	\$5,883

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(262)
Total	\$1,708

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,872

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,712)
2022	(1,011)
2023	(475)
2024	889
2025	0
Thereafter	0
Total	(\$3,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,887	\$24,465	\$11,549

PERF Net Pension Liability - Unaudited

CASS COUNTY SOLID WASTE DISTRICT - 928002

Net Pension Liability as of 2019	\$27,102
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(613)
- Net Difference Between Projected and Actual Investment	3,375
- Change of Assumptions	(2,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77)
Pension Expense/Income	1,708
Contributions	(4,872)
Total Activity in FY 2020	(2,637)
Net Pension Liability as of 2020	\$24,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 929000
 Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$5,117,974 Proportionate Share: 0.0009480

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,116,675	\$2,863,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,730	\$38,444
Net Difference Between Projected and Actual	245,055	0
Change of Assumptions	0	596,599
Changes in Proportion and Differences Between	72,867	53
Total	\$368,652	\$635,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,769
Total	\$289,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$566,842

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$236,262)
2022	(91,797)
2023	(42,479)
2024	104,094
2025	0
Thereafter	0
Total	(\$266,444)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,668,208	\$2,863,334	\$1,351,605

PERF Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

Net Pension Liability as of 2019	\$3,116,675
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(70,242)
- Net Difference Between Projected and Actual Investment	392,372
- Change of Assumptions	(258,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,508)
Pension Expense/Income	289,366
Contributions	(566,842)
Total Activity in FY 2020	(253,341)
Net Pension Liability as of 2020	\$2,863,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 930000
 Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$1,004,313 Proportionate Share: 0.0001860

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$606,479	\$561,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,953	\$7,543
Net Difference Between Projected and Actual	48,080	0
Change of Assumptions	0	117,054
Changes in Proportion and Differences Between	25,602	0
Total	\$83,635	\$124,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,904
Total	\$59,148

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,483

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$42,290)
2022	(12,277)
2023	(6,818)
2024	20,423
2025	0
Thereafter	0
Total	(\$40,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$915,914	\$561,793	\$265,188

PERF Net Pension Liability - Unaudited
MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000

Net Pension Liability as of 2019	\$606,479
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,649)
- Net Difference Between Projected and Actual Investment	76,747
- Change of Assumptions	(51,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,189)
Pension Expense/Income	59,148
Contributions	(112,483)
Total Activity in FY 2020	(44,686)
Net Pension Liability as of 2020	\$561,793

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 932000
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$834,835 Proportionate Share: 0.0001546

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$550,293	\$466,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,273	\$6,269
Net Difference Between Projected and Actual	39,964	0
Change of Assumptions	0	97,293
Changes in Proportion and Differences Between	997	35,266
Total	\$49,234	\$138,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,417)
Total	\$25,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,056

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$59,132)
2022	(30,046)
2023	(17,392)
2024	16,976
2025	0
Thereafter	0
Total	(\$89,594)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$761,292	\$466,953	\$220,420

PERF Net Pension Liability - Unaudited
RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000

Net Pension Liability as of 2019	\$550,293
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,568)
- Net Difference Between Projected and Actual Investment	65,975
- Change of Assumptions	(37,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,285)
Pension Expense/Income	25,189
Contributions	(92,056)
Total Activity in FY 2020	(83,340)
Net Pension Liability as of 2020	\$466,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 933000
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$765,242 Proportionate Share: 0.0001417

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$418,752	\$427,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,583	\$5,746
Net Difference Between Projected and Actual	36,629	0
Change of Assumptions	0	89,175
Changes in Proportion and Differences Between	50,837	9,295
Total	\$95,049	\$104,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,235
Total	\$46,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,980

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,195)
2022	2,125
2023	5,343
2024	15,560
2025	0
Thereafter	0
Total	(\$9,167)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$697,769	\$427,990	\$202,028

PERF Net Pension Liability - Unaudited

TOWN OF CENTERVILLE - 933000

Net Pension Liability as of 2019	\$418,752
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,251)
- Net Difference Between Projected and Actual Investment	56,422
- Change of Assumptions	(43,747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,091
Pension Expense/Income	46,703
Contributions	(84,980)
Total Activity in FY 2020	9,238
Net Pension Liability as of 2020	\$427,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 934000
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$6,428,372 Proportionate Share: 0.0011907

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,849,738	\$3,596,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,718	\$48,286
Net Difference Between Projected and Actual	307,792	0
Change of Assumptions	0	749,336
Changes in Proportion and Differences Between	80,261	72,704
Total	\$451,771	\$870,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$289,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,120)
Total	\$250,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$719,978

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$390,456)
2022	(123,263)
2023	(35,579)
2024	130,743
2025	0
Thereafter	0
Total	(\$418,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,863,328	\$3,596,383	\$1,697,633

PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

Net Pension Liability as of 2019	\$3,849,738
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(86,508)
- Net Difference Between Projected and Actual Investment	489,759
- Change of Assumptions	(331,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,557
Pension Expense/Income	250,513
Contributions	(719,978)
Total Activity in FY 2020	(253,355)
Net Pension Liability as of 2020	\$3,596,383

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 935000
 Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$3,755,931 Proportionate Share: 0.0006957

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,261,325	\$2,101,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,229	\$28,213
Net Difference Between Projected and Actual	179,836	0
Change of Assumptions	0	437,821
Changes in Proportion and Differences Between	95,272	0
Total	\$312,337	\$466,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,689
Total	\$213,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$420,650

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$164,143)
2022	(42,185)
2023	(23,759)
2024	76,390
2025	0
Thereafter	0
Total	(\$153,697)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,425,815	\$2,101,288	\$991,890

PERF Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

Net Pension Liability as of 2019	\$2,261,325
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,863)
- Net Difference Between Projected and Actual Investment	286,723
- Change of Assumptions	(192,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,339
Pension Expense/Income	213,915
Contributions	(420,650)
Total Activity in FY 2020	(160,037)
Net Pension Liability as of 2020	\$2,101,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 939000
 Submission Unit Name: POSEY COUNTY

Wages: \$5,297,172 Proportionate Share: 0.0009812

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,236,318	\$2,963,611

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,507	\$39,790
Net Difference Between Projected and Actual	253,637	0
Change of Assumptions	0	617,493
Changes in Proportion and Differences Between	20,920	1,385
Total	\$327,064	\$658,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,354
Total	\$254,027

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$588,624

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$283,871)
2022	(109,338)
2023	(46,135)
2024	107,740
2025	0
Thereafter	0
Total	(\$331,604)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,831,694	\$2,963,611	\$1,398,940

PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

Net Pension Liability as of 2019	\$3,236,318
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(72,980)
- Net Difference Between Projected and Actual Investment	406,610
- Change of Assumptions	(266,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,339)
Pension Expense/Income	254,027
Contributions	(588,624)
Total Activity in FY 2020	(272,707)
Net Pension Liability as of 2020	\$2,963,611

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 939001
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,406,732 Proportionate Share: 0.0002606

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$856,673	\$787,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,945	\$10,568
Net Difference Between Projected and Actual	67,364	0
Change of Assumptions	0	164,002
Changes in Proportion and Differences Between	6,751	13,191
Total	\$88,060	\$187,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,550)
Total	\$59,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,498

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$82,785)
2022	(34,021)
2023	(11,509)
2024	28,614
2025	0
Thereafter	0
Total	(\$99,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,283,265	\$787,115	\$371,549

PERF Net Pension Liability - Unaudited
POSEY COUNTY-HIGHWAY DEPARTMENT - 939001

Net Pension Liability as of 2019	\$856,673
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,307)
- Net Difference Between Projected and Actual Investment	107,857
- Change of Assumptions	(71,066)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,616
Pension Expense/Income	59,840
Contributions	(156,498)
Total Activity in FY 2020	(69,558)
Net Pension Liability as of 2020	\$787,115

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 940000
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,224,894 Proportionate Share: 0.0002269

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$790,241	\$685,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,142	\$9,201
Net Difference Between Projected and Actual	58,653	0
Change of Assumptions	0	142,794
Changes in Proportion and Differences Between	35,114	39,472
Total	\$105,909	\$191,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,193
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(574)
Total	\$54,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,181

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$67,832)
2022	(21,867)
2023	(20,773)
2024	24,914
2025	0
Thereafter	0
Total	(\$85,558)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,117,317	\$685,327	\$323,501

PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

Net Pension Liability as of 2019	\$790,241
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,984)
- Net Difference Between Projected and Actual Investment	96,006
- Change of Assumptions	(57,065)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,309)
Pension Expense/Income	54,619
Contributions	(137,181)
Total Activity in FY 2020	(104,914)
Net Pension Liability as of 2020	\$685,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 942000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$851,150 Proportionate Share: 0.0001577

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$552,607	\$476,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,439	\$6,395
Net Difference Between Projected and Actual	40,765	0
Change of Assumptions	0	99,244
Changes in Proportion and Differences Between	3,150	30,057
Total	\$52,354	\$135,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,158)
Total	\$29,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,329

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$56,677)
2022	(28,708)
2023	(15,273)
2024	17,316
2025	0
Thereafter	0
Total	(\$83,342)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$776,557	\$476,316	\$224,840

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000

Net Pension Liability as of 2019	\$552,607
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,589)
- Net Difference Between Projected and Actual Investment	66,885
- Change of Assumptions	(39,295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,165)
Pension Expense/Income	29,202
Contributions	(95,329)
Total Activity in FY 2020	(76,291)
Net Pension Liability as of 2020	\$476,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 946000
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$195,488 Proportionate Share: 0.0000362

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$132,864	\$109,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,937	\$1,468
Net Difference Between Projected and Actual	9,358	0
Change of Assumptions	0	22,782
Changes in Proportion and Differences Between	4,852	15,206
Total	\$16,147	\$39,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,017)
Total	\$1,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,894

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,466)
2022	(5,829)
2023	(4,989)
2024	3,975
2025	0
Thereafter	0
Total	(\$23,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$178,259	\$109,338	\$51,612

PERF Net Pension Liability - Unaudited
CITY OF ANGOLA HOUSING AUTHORITY - 946000

Net Pension Liability as of 2019	\$132,864
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,049)
- Net Difference Between Projected and Actual Investment	15,638
- Change of Assumptions	(8,369)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,641)
Pension Expense/Income	1,789
Contributions	(21,894)
Total Activity in FY 2020	(23,526)
Net Pension Liability as of 2020	\$109,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 947000
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$18,486,085 Proportionate Share: 0.0034242

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,103,692	\$10,342,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$183,238	\$138,860
Net Difference Between Projected and Actual	885,145	0
Change of Assumptions	0	2,154,931
Changes in Proportion and Differences Between	450,589	530
Total	\$1,518,972	\$2,294,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$832,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	250,468
Total	\$1,083,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,051,196

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$802,730)
2022	(233,994)
2023	(114,614)
2024	375,989
2025	0
Thereafter	0
Total	(\$775,349)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,861,685	\$10,342,434	\$4,882,032

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

Net Pension Liability as of 2019	\$11,103,692
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(249,644)
- Net Difference Between Projected and Actual Investment	1,409,988
- Change of Assumptions	(950,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,448)
Pension Expense/Income	1,083,392
Contributions	(2,051,196)
Total Activity in FY 2020	(761,258)
Net Pension Liability as of 2020	\$10,342,434

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 947002

Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$174,040 Proportionate Share: 0.0000322

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$102,787	\$97,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,723	\$1,306
Net Difference Between Projected and Actual	8,324	0
Change of Assumptions	0	20,264
Changes in Proportion and Differences Between	8,039	271
Total	\$18,086	\$21,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,417
Total	\$11,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,492

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,313)
2022	(346)
2023	(632)
2024	3,536
2025	0
Thereafter	0
Total	(\$3,755)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$158,561	\$97,257	\$45,909

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

Net Pension Liability as of 2019	\$102,787
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,305)
- Net Difference Between Projected and Actual Investment	13,183
- Change of Assumptions	(9,113)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	947
Pension Expense/Income	11,250
Contributions	(19,492)
Total Activity in FY 2020	(5,530)
Net Pension Liability as of 2020	\$97,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 948000
 Submission Unit Name: HAMILTON COUNTY

Wages: \$45,738,438 Proportionate Share: 0.0084723

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$27,456,156	\$25,589,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$453,376	\$343,574
Net Difference Between Projected and Actual	2,190,064	0
Change of Assumptions	0	5,331,821
Changes in Proportion and Differences Between	1,387,671	44,047
Total	\$4,031,111	\$5,719,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,060,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	685,031
Total	\$2,745,886

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,048,256

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,940,768)
2022	(392,600)
2023	(285,251)
2024	930,288
2025	0
Thereafter	0
Total	(\$1,688,331)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,719,893	\$25,589,686	\$12,079,329

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

Net Pension Liability as of 2019	\$27,456,156
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(617,227)
- Net Difference Between Projected and Actual Investment	3,487,847
- Change of Assumptions	(2,353,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,474)
Pension Expense/Income	2,745,886
Contributions	(5,048,256)
Total Activity in FY 2020	(1,866,470)
Net Pension Liability as of 2020	\$25,589,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 949000
 Submission Unit Name: NOBLE COUNTY

Wages: \$8,568,650 Proportionate Share: 0.0015872

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,363,788	\$4,793,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,935	\$64,365
Net Difference Between Projected and Actual	410,286	0
Change of Assumptions	0	998,863
Changes in Proportion and Differences Between	177,501	103,119
Total	\$672,722	\$1,166,347

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$386,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	77,276
Total	\$463,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$949,427

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$403,079)
2022	(157,810)
2023	(107,015)
2024	174,279
2025	0
Thereafter	0
Total	(\$493,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,815,801	\$4,793,970	\$2,262,940

PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

Net Pension Liability as of 2019	\$5,363,788
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(121,461)
- Net Difference Between Projected and Actual Investment	663,819
- Change of Assumptions	(416,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(209,131)
Pension Expense/Income	463,356
Contributions	(949,427)
Total Activity in FY 2020	(569,818)
Net Pension Liability as of 2020	\$4,793,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 950000
 Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$8,949,812 Proportionate Share: 0.0016578

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,823,853	\$5,007,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,713	\$67,228
Net Difference Between Projected and Actual	428,536	0
Change of Assumptions	0	1,043,293
Changes in Proportion and Differences Between	94,145	334,451
Total	\$611,394	\$1,444,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$403,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(100,145)
Total	\$303,109

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,002,350

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$601,704)
2022	(249,754)
2023	(164,152)
2024	182,032
2025	0
Thereafter	0
Total	(\$833,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,163,455	\$5,007,210	\$2,363,598

PERF Net Pension Liability - Unaudited
WARRICK COUNTY SCHOOL CORPORATION - 950000

Net Pension Liability as of 2019	\$5,823,853
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(132,729)
- Net Difference Between Projected and Actual Investment	703,815
- Change of Assumptions	(411,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(276,994)
Pension Expense/Income	303,109
Contributions	(1,002,350)
Total Activity in FY 2020	(816,643)
Net Pension Liability as of 2020	\$5,007,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 951000
 Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$1,412,674 Proportionate Share: 0.0002617

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$837,173	\$790,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,004	\$10,613
Net Difference Between Projected and Actual	67,649	0
Change of Assumptions	0	164,694
Changes in Proportion and Differences Between	30,229	15,001
Total	\$111,882	\$190,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,906
Total	\$69,564

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,220

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$73,824)
2022	(27,723)
2023	(5,614)
2024	28,735
2025	0
Thereafter	0
Total	(\$78,426)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,288,681	\$790,437	\$373,117

PERF Net Pension Liability - Unaudited
VINCENNES COMMUNITY SCHOOL CORP - 951000

Net Pension Liability as of 2019	\$837,173
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,777)
- Net Difference Between Projected and Actual Investment	107,220
- Change of Assumptions	(73,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,350
Pension Expense/Income	69,564
Contributions	(158,220)
Total Activity in FY 2020	(46,736)
Net Pension Liability as of 2020	\$790,437

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 952000
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$2,864,293 Proportionate Share: 0.0005306

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,905,039	\$1,602,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,394	\$21,517
Net Difference Between Projected and Actual	137,158	0
Change of Assumptions	0	333,919
Changes in Proportion and Differences Between	44,700	126,424
Total	\$210,252	\$481,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,683)
Total	\$111,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,801

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$175,735)
2022	(91,458)
2023	(62,677)
2024	58,262
2025	0
Thereafter	0
Total	(\$271,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,612,818	\$1,602,621	\$756,500

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

Net Pension Liability as of 2019	\$1,905,039
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,568)
- Net Difference Between Projected and Actual Investment	227,204
- Change of Assumptions	(127,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(149,385)
Pension Expense/Income	111,383
Contributions	(320,801)
Total Activity in FY 2020	(302,418)
Net Pension Liability as of 2020	\$1,602,621

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 953000
 Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,542,798 Proportionate Share: 0.0002858

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$950,536	\$863,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,294	\$11,590
Net Difference Between Projected and Actual	73,878	0
Change of Assumptions	0	179,861
Changes in Proportion and Differences Between	62,522	13,390
Total	\$151,694	\$204,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,698
Total	\$91,218

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,788

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$63,549)
2022	(5,888)
2023	(15,091)
2024	31,381
2025	0
Thereafter	0
Total	(\$53,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,407,356	\$863,229	\$407,478

PERF Net Pension Liability - Unaudited
UNION-NORTH UNITED SCHOOL CORPORATION - 953000

Net Pension Liability as of 2019	\$950,536
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,466)
- Net Difference Between Projected and Actual Investment	118,807
- Change of Assumptions	(76,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,335)
Pension Expense/Income	91,218
Contributions	(172,788)
Total Activity in FY 2020	(87,307)
Net Pension Liability as of 2020	\$863,229

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 954000
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$104,953 Proportionate Share: 0.0000194

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$64,449	\$58,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,038	\$787
Net Difference Between Projected and Actual	5,015	0
Change of Assumptions	0	12,209
Changes in Proportion and Differences Between	181	9,587
Total	\$6,234	\$22,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,151)
Total	(\$432)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,755

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,993)
2022	(6,482)
2023	(1,003)
2024	2,129
2025	0
Thereafter	0
Total	(\$16,349)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,531	\$58,596	\$27,659

PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

Net Pension Liability as of 2019	\$64,449
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,456)
- Net Difference Between Projected and Actual Investment	8,061
- Change of Assumptions	(5,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,946
Pension Expense/Income	(432)
Contributions	(11,755)
Total Activity in FY 2020	(5,853)
Net Pension Liability as of 2020	\$58,596

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 955000
 Submission Unit Name: WHITE COUNTY

Wages: \$6,674,926 Proportionate Share: 0.0012364

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,921,458	\$3,734,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,163	\$50,139
Net Difference Between Projected and Actual	319,606	0
Change of Assumptions	0	778,096
Changes in Proportion and Differences Between	222,681	0
Total	\$608,450	\$828,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$300,750
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	107,411
Total	\$408,161

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$747,592

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$269,941)
2022	(67,438)
2023	(18,167)
2024	135,761
2025	0
Thereafter	0
Total	(\$219,785)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,088,367	\$3,734,415	\$1,762,790

PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

Net Pension Liability as of 2019	\$3,921,458
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(87,815)
- Net Difference Between Projected and Actual Investment	504,963
- Change of Assumptions	(352,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,918
Pension Expense/Income	408,161
Contributions	(747,592)
Total Activity in FY 2020	(187,043)
Net Pension Liability as of 2020	\$3,734,415

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 955001

Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$161,400 Proportionate Share: 0.0000299

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$102,457	\$90,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,600	\$1,213
Net Difference Between Projected and Actual	7,729	0
Change of Assumptions	0	18,817
Changes in Proportion and Differences Between	1,684	3,490
Total	\$11,013	\$23,520

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(686)
Total	\$6,587

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,077

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,719)
2022	(3,744)
2023	(2,325)
2024	3,281
2025	0
Thereafter	0
Total	(\$12,507)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$147,236	\$90,310	\$42,630

PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

Net Pension Liability as of 2019	\$102,457
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,326)
- Net Difference Between Projected and Actual Investment	12,572
- Change of Assumptions	(7,702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,201)
Pension Expense/Income	6,587
Contributions	(18,077)
Total Activity in FY 2020	(12,147)
Net Pension Liability as of 2020	\$90,310

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 955002
 Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$739,416 Proportionate Share: 0.0001370

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$475,268	\$413,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,331	\$5,556
Net Difference Between Projected and Actual	35,414	0
Change of Assumptions	0	86,217
Changes in Proportion and Differences Between	3,554	25,472
Total	\$46,299	\$117,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,674)
Total	\$21,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,815

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,095)
2022	(20,810)
2023	(12,084)
2024	15,043
2025	0
Thereafter	0
Total	(\$70,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$674,625	\$413,794	\$195,327

PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

Net Pension Liability as of 2019	\$475,268
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,810)
- Net Difference Between Projected and Actual Investment	57,879
- Change of Assumptions	(34,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,721)
Pension Expense/Income	21,651
Contributions	(82,815)
Total Activity in FY 2020	(61,474)
Net Pension Liability as of 2020	\$413,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 956000
 Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$2,171,966 Proportionate Share: 0.0004023

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,335,246	\$1,215,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,528	\$16,314
Net Difference Between Projected and Actual	103,993	0
Change of Assumptions	0	253,177
Changes in Proportion and Differences Between	16,716	4,693
Total	\$142,237	\$274,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,233
Total	\$104,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,250

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$113,063)
2022	(42,502)
2023	(20,556)
2024	44,174
2025	0
Thereafter	0
Total	(\$131,947)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,981,034	\$1,215,105	\$573,577

PERF Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOLS - 956000

Net Pension Liability as of 2019	\$1,335,246
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,143)
- Net Difference Between Projected and Actual Investment	167,107
- Change of Assumptions	(108,323)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,623)
Pension Expense/Income	104,091
Contributions	(243,250)
Total Activity in FY 2020	(120,141)
Net Pension Liability as of 2020	\$1,215,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 959000
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$1,208,932 Proportionate Share: 0.0002239

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$720,504	\$676,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,981	\$9,080
Net Difference Between Projected and Actual	57,877	0
Change of Assumptions	0	140,906
Changes in Proportion and Differences Between	26,727	5,614
Total	\$96,585	\$155,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,326
Total	\$61,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,401

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$62,416)
2022	(15,337)
2023	(5,846)
2024	24,584
2025	0
Thereafter	0
Total	(\$59,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,102,544	\$676,266	\$319,224

PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

Net Pension Liability as of 2019	\$720,504
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,178)
- Net Difference Between Projected and Actual Investment	91,933
- Change of Assumptions	(62,742)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,361
Pension Expense/Income	61,789
Contributions	(135,401)
Total Activity in FY 2020	(44,238)
Net Pension Liability as of 2020	\$676,266

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 960000
 Submission Unit Name: JACKSON COUNTY

Wages: \$9,725,200 Proportionate Share: 0.0018014

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,942,505	\$5,440,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,398	\$73,052
Net Difference Between Projected and Actual	465,656	0
Change of Assumptions	0	1,133,664
Changes in Proportion and Differences Between	96,056	3,301
Total	\$658,110	\$1,210,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$438,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	85,061
Total	\$523,245

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,084,967

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$472,218)
2022	(193,508)
2023	(83,980)
2024	197,799
2025	0
Thereafter	0
Total	(\$551,907)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,870,580	\$5,440,938	\$2,568,335

PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

Net Pension Liability as of 2019	\$5,942,505
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(134,009)
- Net Difference Between Projected and Actual Investment	746,543
- Change of Assumptions	(488,993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,386)
Pension Expense/Income	523,245
Contributions	(1,084,967)
Total Activity in FY 2020	(501,567)
Net Pension Liability as of 2020	\$5,440,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 961000
 Submission Unit Name: PERRY COUNTY

Wages: \$3,115,832 Proportionate Share: 0.0005772

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,941,394	\$1,743,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,888	\$23,407
Net Difference Between Projected and Actual	149,204	0
Change of Assumptions	0	363,246
Changes in Proportion and Differences Between	2,082	112,339
Total	\$182,174	\$498,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,811)
Total	\$75,591

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$346,202

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$239,474)
2022	(104,279)
2023	(36,442)
2024	63,377
2025	0
Thereafter	0
Total	(\$316,818)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,842,289	\$1,743,372	\$822,939

PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

Net Pension Liability as of 2019	\$1,941,394
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,926)
- Net Difference Between Projected and Actual Investment	240,969
- Change of Assumptions	(152,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,180
Pension Expense/Income	75,591
Contributions	(346,202)
Total Activity in FY 2020	(198,022)
Net Pension Liability as of 2020	\$1,743,372

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 961001
 Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$134,310 Proportionate Share: 0.0000249

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$85,271	\$75,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,332	\$1,010
Net Difference Between Projected and Actual	6,437	0
Change of Assumptions	0	15,670
Changes in Proportion and Differences Between	185	2,665
Total	\$7,954	\$19,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,090)
Total	\$4,967

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,043

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,534)
2022	(3,668)
2023	(1,923)
2024	2,734
2025	0
Thereafter	0
Total	(\$11,391)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$122,614	\$75,208	\$35,501

PERF Net Pension Liability - Unaudited

PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

Net Pension Liability as of 2019	\$85,271
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,936)
- Net Difference Between Projected and Actual Investment	10,468
- Change of Assumptions	(6,419)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,100)
Pension Expense/Income	4,967
Contributions	(15,043)
Total Activity in FY 2020	(10,063)
Net Pension Liability as of 2020	\$75,208

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 964000
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$2,450,836 Proportionate Share: 0.0004540

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,445,304	\$1,371,259

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,295	\$18,411
Net Difference Between Projected and Actual	117,358	0
Change of Assumptions	0	285,713
Changes in Proportion and Differences Between	115,349	23,129
Total	\$257,002	\$327,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	73,253
Total	\$183,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,266

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$70,143)
2022	(35,128)
2023	(14,832)
2024	49,852
2025	0
Thereafter	0
Total	(\$70,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,235,619	\$1,371,259	\$647,288

PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

Net Pension Liability as of 2019	\$1,445,304
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,387)
- Net Difference Between Projected and Actual Investment	185,674
- Change of Assumptions	(128,920)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,833)
Pension Expense/Income	183,687
Contributions	(243,266)
Total Activity in FY 2020	(74,045)
Net Pension Liability as of 2020	\$1,371,259

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 965000
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$2,727,781 Proportionate Share: 0.0005053

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,860,751	\$1,526,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,040	\$20,491
Net Difference Between Projected and Actual	130,619	0
Change of Assumptions	0	317,997
Changes in Proportion and Differences Between	25,817	170,594
Total	\$183,476	\$509,082

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,905)
Total	\$77,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$305,502

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$191,897)
2022	(118,004)
2023	(71,190)
2024	55,485
2025	0
Thereafter	0
Total	(\$325,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,488,234	\$1,526,205	\$720,428

PERF Net Pension Liability - Unaudited

LAKELAND SCHOOL CORP - 965000

Net Pension Liability as of 2019	\$1,860,751
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,723)
- Net Difference Between Projected and Actual Investment	218,572
- Change of Assumptions	(116,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(165,766)
Pension Expense/Income	77,007
Contributions	(305,502)
Total Activity in FY 2020	(334,546)
Net Pension Liability as of 2020	\$1,526,205

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 966000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$179,740 Proportionate Share: 0.0000333

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$110,059	\$100,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,782	\$1,350
Net Difference Between Projected and Actual	8,608	0
Change of Assumptions	0	20,956
Changes in Proportion and Differences Between	3,169	3,797
Total	\$13,559	\$26,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,100
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,051)
Total	\$6,049

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,357

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,947)
2022	(2,498)
2023	(1,756)
2024	3,657
2025	0
Thereafter	0
Total	(\$12,544)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$163,978	\$100,579	\$47,477

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000

Net Pension Liability as of 2019	\$110,059
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,482)
- Net Difference Between Projected and Actual Investment	13,810
- Change of Assumptions	(9,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,517
Pension Expense/Income	6,049
Contributions	(19,357)
Total Activity in FY 2020	(9,480)
Net Pension Liability as of 2020	\$100,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 967000
 Submission Unit Name: TOWN OF FLORA

Wages: \$811,090 Proportionate Share: 0.0001502

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$558,886	\$453,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,038	\$6,091
Net Difference Between Projected and Actual	38,826	0
Change of Assumptions	0	94,524
Changes in Proportion and Differences Between	3,919	66,384
Total	\$50,783	\$166,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,536
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,263)
Total	\$6,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,842

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$76,226)
2022	(33,900)
2023	(22,584)
2024	16,494
2025	0
Thereafter	0
Total	(\$116,216)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$739,625	\$453,663	\$214,147

PERF Net Pension Liability - Unaudited

TOWN OF FLORA - 967000

Net Pension Liability as of 2019	\$558,886
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,852)
- Net Difference Between Projected and Actual Investment	65,243
- Change of Assumptions	(33,893)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,152)
Pension Expense/Income	6,273
Contributions	(90,842)
Total Activity in FY 2020	(105,223)
Net Pension Liability as of 2020	\$453,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 968000
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$1,462,409 Proportionate Share: 0.0002709

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$871,215	\$818,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,497	\$10,986
Net Difference Between Projected and Actual	70,027	0
Change of Assumptions	0	170,484
Changes in Proportion and Differences Between	26,025	0
Total	\$110,549	\$181,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,068
Total	\$78,963

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,789

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$70,480)
2022	(23,237)
2023	(6,949)
2024	29,745
2025	0
Thereafter	0
Total	(\$70,921)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,333,985	\$818,225	\$386,234

PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

Net Pension Liability as of 2019	\$871,215
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,558)
- Net Difference Between Projected and Actual Investment	111,207
- Change of Assumptions	(75,971)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,158
Pension Expense/Income	78,963
Contributions	(163,789)
Total Activity in FY 2020	(52,990)
Net Pension Liability as of 2020	\$818,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 970000
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$14,398,667 Proportionate Share: 0.0026671

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,219,806	\$8,055,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,724	\$108,158
Net Difference Between Projected and Actual	689,437	0
Change of Assumptions	0	1,678,470
Changes in Proportion and Differences Between	91,852	567,060
Total	\$924,013	\$2,353,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$648,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(275,008)
Total	\$373,754

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,495,924

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,050,859)
2022	(419,048)
2023	(252,625)
2024	292,857
2025	0
Thereafter	0
Total	(\$1,429,675)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,133,521	\$8,055,694	\$3,802,601

PERF Net Pension Liability - Unaudited
GREATER CLARK COUNTY SCHOOLS - 970000

Net Pension Liability as of 2019	\$9,219,806
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(209,571)
- Net Difference Between Projected and Actual Investment	1,125,234
- Change of Assumptions	(678,262)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(279,343)
Pension Expense/Income	373,754
Contributions	(1,495,924)
Total Activity in FY 2020	(1,164,112)
Net Pension Liability as of 2020	\$8,055,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 971000
 Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$7,379,686 Proportionate Share: 0.0013670

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,382,184	\$4,128,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,152	\$55,436
Net Difference Between Projected and Actual	353,365	0
Change of Assumptions	0	860,286
Changes in Proportion and Differences Between	220,605	0
Total	\$647,122	\$915,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$332,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	152,974
Total	\$485,492

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$826,525

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$282,371)
2022	(104,746)
2023	(31,583)
2024	150,100
2025	0
Thereafter	0
Total	(\$268,600)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,731,477	\$4,128,879	\$1,948,992

PERF Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 971000

Net Pension Liability as of 2019	\$4,382,184
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(98,323)
- Net Difference Between Projected and Actual Investment	560,500
- Change of Assumptions	(384,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,437
Pension Expense/Income	485,492
Contributions	(826,525)
Total Activity in FY 2020	(253,305)
Net Pension Liability as of 2020	\$4,128,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 972000
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$2,707,073 Proportionate Share: 0.0005014

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,667,405	\$1,514,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,831	\$20,333
Net Difference Between Projected and Actual	129,610	0
Change of Assumptions	0	315,543
Changes in Proportion and Differences Between	3,727	67,473
Total	\$160,168	\$403,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,964
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,177)
Total	\$79,787

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$303,193

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$194,209)
2022	(77,610)
2023	(26,417)
2024	55,055
2025	0
Thereafter	0
Total	(\$243,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,469,029	\$1,514,426	\$714,868

PERF Net Pension Liability - Unaudited
MISSISSINEWA COMMUNITY SCHOOLS - 972000

Net Pension Liability as of 2019	\$1,667,405
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,654)
- Net Difference Between Projected and Actual Investment	208,424
- Change of Assumptions	(134,655)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,312
Pension Expense/Income	79,787
Contributions	(303,193)
Total Activity in FY 2020	(152,979)
Net Pension Liability as of 2020	\$1,514,426

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 973000
 Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$208,439 Proportionate Share: 0.0000386

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$129,228	\$116,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,066	\$1,565
Net Difference Between Projected and Actual	9,978	0
Change of Assumptions	0	24,292
Changes in Proportion and Differences Between	6,584	6,675
Total	\$18,628	\$32,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,389
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(453)
Total	\$8,936

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,345

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,734)
2022	(3,164)
2023	(2,245)
2024	4,239
2025	0
Thereafter	0
Total	(\$13,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$190,077	\$116,587	\$55,034

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000

Net Pension Liability as of 2019	\$129,228
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,921)
- Net Difference Between Projected and Actual Investment	16,086
- Change of Assumptions	(10,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,124)
Pension Expense/Income	8,936
Contributions	(23,345)
Total Activity in FY 2020	(12,641)
Net Pension Liability as of 2020	\$116,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 974000
 Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$130,557 Proportionate Share: 0.0000242

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$64,779	\$73,094

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,295	\$981
Net Difference Between Projected and Actual	6,256	0
Change of Assumptions	0	15,230
Changes in Proportion and Differences Between	12,858	4,720
Total	\$20,409	\$20,931

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1
Total	\$5,888

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,623

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,934)
2022	1,154
2023	2,599
2024	2,659
2025	0
Thereafter	0
Total	(\$522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$119,167	\$73,094	\$34,503

PERF Net Pension Liability - Unaudited
KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000

Net Pension Liability as of 2019	\$64,779
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,401)
- Net Difference Between Projected and Actual Investment	9,318
- Change of Assumptions	(8,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,335
Pension Expense/Income	5,888
Contributions	(14,623)
Total Activity in FY 2020	8,315
Net Pension Liability as of 2020	\$73,094

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 975000
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$4,699,260 Proportionate Share: 0.0008705

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,073,379	\$2,629,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,583	\$35,301
Net Difference Between Projected and Actual	225,022	0
Change of Assumptions	0	547,826
Changes in Proportion and Differences Between	121,984	288,235
Total	\$393,589	\$871,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94,955)
Total	\$116,791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$526,318

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$366,016)
2022	(117,362)
2023	(89,980)
2024	95,585
2025	0
Thereafter	0
Total	(\$477,773)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,286,577	\$2,629,253	\$1,241,110

PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

Net Pension Liability as of 2019	\$3,073,379
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(70,100)
- Net Difference Between Projected and Actual Investment	370,293
- Change of Assumptions	(214,411)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,381)
Pension Expense/Income	116,791
Contributions	(526,318)
Total Activity in FY 2020	(444,126)
Net Pension Liability as of 2020	\$2,629,253

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 976000
 Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$461,647 Proportionate Share: 0.0000855

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$283,905	\$258,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,575	\$3,467
Net Difference Between Projected and Actual	22,101	0
Change of Assumptions	0	53,807
Changes in Proportion and Differences Between	12,754	1,104
Total	\$39,430	\$58,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,577
Total	\$28,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,705

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,425)
2022	(5,511)
2023	(4,399)
2024	9,387
2025	0
Thereafter	0
Total	(\$18,948)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$421,025	\$258,244	\$121,901

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY PUBLIC LIBRARY - 976000

Net Pension Liability as of 2019	\$283,905
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,410)
- Net Difference Between Projected and Actual Investment	35,520
- Change of Assumptions	(23,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,434)
Pension Expense/Income	28,375
Contributions	(51,705)
Total Activity in FY 2020	(25,661)
Net Pension Liability as of 2020	\$258,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 977000
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$3,765,366 Proportionate Share: 0.0006975

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,279,502	\$2,106,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,325	\$28,285
Net Difference Between Projected and Actual	180,302	0
Change of Assumptions	0	438,953
Changes in Proportion and Differences Between	67,892	16,890
Total	\$285,519	\$484,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,483
Total	\$206,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$408,047

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$177,473)
2022	(67,864)
2023	(29,861)
2024	76,589
2025	0
Thereafter	0
Total	(\$198,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,434,678	\$2,106,725	\$994,456

PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

Net Pension Liability as of 2019	\$2,279,502
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,320)
- Net Difference Between Projected and Actual Investment	288,048
- Change of Assumptions	(191,661)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,944)
Pension Expense/Income	206,147
Contributions	(408,047)
Total Activity in FY 2020	(172,777)
Net Pension Liability as of 2020	\$2,106,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 978000
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$13,686,214 Proportionate Share: 0.0025351

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,188,626	\$7,657,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,660	\$102,805
Net Difference Between Projected and Actual	655,316	0
Change of Assumptions	0	1,595,399
Changes in Proportion and Differences Between	175,590	148,822
Total	\$966,566	\$1,847,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$616,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,990)
Total	\$546,664

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,530,432

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$842,470)
2022	(241,983)
2023	(74,369)
2024	278,362
2025	0
Thereafter	0
Total	(\$880,460)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,483,517	\$7,657,002	\$3,614,403

PERF Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 978000

Net Pension Liability as of 2019	\$8,188,626
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(183,977)
- Net Difference Between Projected and Actual Investment	1,042,372
- Change of Assumptions	(707,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	300,807
Pension Expense/Income	546,664
Contributions	(1,530,432)
Total Activity in FY 2020	(531,624)
Net Pension Liability as of 2020	\$7,657,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 979000
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$367,971 Proportionate Share: 0.0000682

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$215,160	\$205,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,650	\$2,766
Net Difference Between Projected and Actual	17,629	0
Change of Assumptions	0	42,920
Changes in Proportion and Differences Between	10,198	1,825
Total	\$31,477	\$47,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,183
Total	\$19,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,213

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,301)
2022	(5,499)
2023	(722)
2024	7,488
2025	0
Thereafter	0
Total	(\$16,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$335,835	\$205,991	\$97,236

PERF Net Pension Liability - Unaudited

TOWN OF OGDEN DUNES - 979000

Net Pension Liability as of 2019	\$215,160
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,813)
- Net Difference Between Projected and Actual Investment	27,799
- Change of Assumptions	(19,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,865
Pension Expense/Income	19,772
Contributions	(41,213)
Total Activity in FY 2020	(9,169)
Net Pension Liability as of 2020	\$205,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 981000
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,140,172 Proportionate Share: 0.0002112

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$670,928	\$637,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,302	\$8,565
Net Difference Between Projected and Actual	54,595	0
Change of Assumptions	0	132,913
Changes in Proportion and Differences Between	24,179	3,083
Total	\$90,076	\$144,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,207
Total	\$56,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,695

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$58,399)
2022	(15,907)
2023	(3,370)
2024	23,191
2025	0
Thereafter	0
Total	(\$54,485)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,040,006	\$637,907	\$301,117

PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

Net Pension Liability as of 2019	\$670,928
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,029)
- Net Difference Between Projected and Actual Investment	86,308
- Change of Assumptions	(60,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,941
Pension Expense/Income	56,581
Contributions	(127,695)
Total Activity in FY 2020	(33,021)
Net Pension Liability as of 2020	\$637,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 982000
 Submission Unit Name: CITY OF LIGONIER

Wages: \$891,533 Proportionate Share: 0.0001651

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$532,776	\$498,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,835	\$6,695
Net Difference Between Projected and Actual	42,678	0
Change of Assumptions	0	103,901
Changes in Proportion and Differences Between	28,422	8,511
Total	\$79,935	\$119,107

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,223
Total	\$44,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,852

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,480)
2022	(7,145)
2023	(4,677)
2024	18,130
2025	0
Thereafter	0
Total	(\$39,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$812,997	\$498,667	\$235,390

PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

Net Pension Liability as of 2019	\$532,776
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,968)
- Net Difference Between Projected and Actual Investment	67,861
- Change of Assumptions	(46,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,570
Pension Expense/Income	44,383
Contributions	(99,852)
Total Activity in FY 2020	(34,109)
Net Pension Liability as of 2020	\$498,667

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 983000
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$5,407,575 Proportionate Share: 0.0010017

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,218,141	\$3,025,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,604	\$40,622
Net Difference Between Projected and Actual	258,936	0
Change of Assumptions	0	630,394
Changes in Proportion and Differences Between	174,206	4,619
Total	\$486,746	\$675,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$243,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	92,369
Total	\$336,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$600,891

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$216,192)
2022	(56,774)
2023	(25,913)
2024	109,990
2025	0
Thereafter	0
Total	(\$188,889)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,932,641	\$3,025,529	\$1,428,167

PERF Net Pension Liability - Unaudited

TOWN OF SCHERERVILLE - 983000

Net Pension Liability as of 2019	\$3,218,141
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(72,233)
- Net Difference Between Projected and Actual Investment	411,049
- Change of Assumptions	(281,274)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,708
Pension Expense/Income	336,029
Contributions	(600,891)
Total Activity in FY 2020	(192,612)
Net Pension Liability as of 2020	\$3,025,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 984000
 Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$692,994 Proportionate Share: 0.0001284

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$402,557	\$387,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,871	\$5,207
Net Difference Between Projected and Actual	33,191	0
Change of Assumptions	0	80,805
Changes in Proportion and Differences Between	19,160	15,797
Total	\$59,222	\$101,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(760)
Total	\$30,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,615

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,688)
2022	(15,263)
2023	(735)
2024	14,099
2025	0
Thereafter	0
Total	(\$42,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$632,276	\$387,819	\$183,065

PERF Net Pension Liability - Unaudited

WESTCHESTER PUBLIC LIBRARY - 984000

Net Pension Liability as of 2019	\$402,557
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,996)
- Net Difference Between Projected and Actual Investment	52,219
- Change of Assumptions	(37,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,315
Pension Expense/Income	30,473
Contributions	(77,615)
Total Activity in FY 2020	(14,738)
Net Pension Liability as of 2020	\$387,819

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 985000
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$3,515,251 Proportionate Share: 0.0006511

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,029,309	\$1,966,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,842	\$26,404
Net Difference Between Projected and Actual	168,307	0
Change of Assumptions	0	409,753
Changes in Proportion and Differences Between	131,352	13,172
Total	\$334,501	\$449,329

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,966
Total	\$197,344

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,565

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$154,123)
2022	(28,156)
2023	(4,041)
2024	71,492
2025	0
Thereafter	0
Total	(\$114,828)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,206,192	\$1,966,579	\$928,302

PERF Net Pension Liability - Unaudited
ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000

Net Pension Liability as of 2019	\$2,029,309
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,297)
- Net Difference Between Projected and Actual Investment	264,227
- Change of Assumptions	(189,604)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,165
Pension Expense/Income	197,344
Contributions	(378,565)
Total Activity in FY 2020	(62,730)
Net Pension Liability as of 2020	\$1,966,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 986000
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$472,205 Proportionate Share: 0.0000875

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$252,837	\$264,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,682	\$3,548
Net Difference Between Projected and Actual	22,618	0
Change of Assumptions	0	55,066
Changes in Proportion and Differences Between	37,418	11,687
Total	\$64,718	\$70,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,254
Total	\$32,538

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,887

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,454)
2022	(4,543)
2023	4,807
2024	9,607
2025	0
Thereafter	0
Total	(\$5,583)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$430,874	\$264,284	\$124,753

PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

Net Pension Liability as of 2019	\$252,837
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,561)
- Net Difference Between Projected and Actual Investment	34,569
- Change of Assumptions	(27,637)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,425
Pension Expense/Income	32,538
Contributions	(52,887)
Total Activity in FY 2020	11,447
Net Pension Liability as of 2020	\$264,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 987000
 Submission Unit Name: CITY OF GOSHEN

Wages: \$7,697,340 Proportionate Share: 0.0014258

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,648,903	\$4,306,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,298	\$57,820
Net Difference Between Projected and Actual	368,565	0
Change of Assumptions	0	897,290
Changes in Proportion and Differences Between	157,858	4,533
Total	\$602,721	\$959,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$346,820
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	119,028
Total	\$465,848

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$860,917

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$331,848)
2022	(129,112)
2023	(52,518)
2024	156,556
2025	0
Thereafter	0
Total	(\$356,922)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,021,024	\$4,306,478	\$2,032,825

PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

Net Pension Liability as of 2019	\$4,648,903
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(104,623)
- Net Difference Between Projected and Actual Investment	588,307
- Change of Assumptions	(392,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,085)
Pension Expense/Income	465,848
Contributions	(860,917)
Total Activity in FY 2020	(342,425)
Net Pension Liability as of 2020	\$4,306,478

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 988000
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$5,350,604 Proportionate Share: 0.0009911

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,507,003	\$2,993,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,036	\$40,192
Net Difference Between Projected and Actual	256,196	0
Change of Assumptions	0	623,723
Changes in Proportion and Differences Between	125,487	215,159
Total	\$434,719	\$879,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,667
Total	\$261,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$599,268

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$291,824)
2022	(156,984)
2023	(104,372)
2024	108,825
2025	0
Thereafter	0
Total	(\$444,355)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,880,444	\$2,993,513	\$1,413,055

PERF Net Pension Liability - Unaudited

TOWN OF BROWNSBURG - 988000

Net Pension Liability as of 2019	\$3,507,003
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(80,020)
- Net Difference Between Projected and Actual Investment	421,963
- Change of Assumptions	(243,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(274,646)
Pension Expense/Income	261,748
Contributions	(599,268)
Total Activity in FY 2020	(513,490)
Net Pension Liability as of 2020	\$2,993,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 989000
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$233,056 Proportionate Share: 0.0000432

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$137,821	\$130,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,312	\$1,752
Net Difference Between Projected and Actual	11,167	0
Change of Assumptions	0	27,187
Changes in Proportion and Differences Between	6,092	6,882
Total	\$19,571	\$35,821

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,634)
Total	\$3,874

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,102

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,522)
2022	(2,632)
2023	(839)
2024	4,743
2025	0
Thereafter	0
Total	(\$16,250)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$212,728	\$130,481	\$61,592

PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

Net Pension Liability as of 2019	\$137,821
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,089)
- Net Difference Between Projected and Actual Investment	17,681
- Change of Assumptions	(12,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,532
Pension Expense/Income	3,874
Contributions	(26,102)
Total Activity in FY 2020	(7,340)
Net Pension Liability as of 2020	\$130,481

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 990000
 Submission Unit Name: MARION COUNTY

Wages: \$124,920,776 Proportionate Share: 0.0231394

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$75,242,089	\$69,890,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,238,252	\$938,365
Net Difference Between Projected and Actual	5,981,464	0
Change of Assumptions	0	14,562,178
Changes in Proportion and Differences Between	1,237,191	3,431,769
Total	\$8,456,907	\$18,932,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,628,572
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,158,505)
Total	\$4,470,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,247,939

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,144,644)
2022	(3,692,823)
2023	(1,178,722)
2024	2,540,784
2025	0
Thereafter	0
Total	(\$10,475,405)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$113,944,654	\$69,890,111	\$32,990,854

PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

Net Pension Liability as of 2019	\$75,242,089
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,692,497)
- Net Difference Between Projected and Actual Investment	9,537,967
- Change of Assumptions	(6,399,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	979,982
Pension Expense/Income	4,470,067
Contributions	(12,247,939)
Total Activity in FY 2020	(5,351,978)
Net Pension Liability as of 2020	\$69,890,111

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 991000
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$1,877,657 Proportionate Share: 0.0003478

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,199,408	\$1,050,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,612	\$14,104
Net Difference Between Projected and Actual	89,905	0
Change of Assumptions	0	218,879
Changes in Proportion and Differences Between	8,511	83,670
Total	\$117,028	\$316,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,967)
Total	\$52,634

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,203

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$134,216)
2022	(72,053)
2023	(31,546)
2024	38,190
2025	0
Thereafter	0
Total	(\$199,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,712,661	\$1,050,493	\$495,874

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, MARION COUNTY - 991000

Net Pension Liability as of 2019	\$1,199,408
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,252)
- Net Difference Between Projected and Actual Investment	146,598
- Change of Assumptions	(88,762)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,930)
Pension Expense/Income	52,634
Contributions	(198,203)
Total Activity in FY 2020	(148,915)
Net Pension Liability as of 2020	\$1,050,493

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 992000
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$523,627 Proportionate Share: 0.0000970

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$334,472	\$292,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,191	\$3,934
Net Difference Between Projected and Actual	25,074	0
Change of Assumptions	0	61,044
Changes in Proportion and Differences Between	6,523	11,593
Total	\$36,788	\$76,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,832
Total	\$26,427

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,646

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,924)
2022	(14,459)
2023	(8,050)
2024	10,650
2025	0
Thereafter	0
Total	(\$39,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$477,654	\$292,978	\$138,297

PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

Net Pension Liability as of 2019	\$334,472
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,600)
- Net Difference Between Projected and Actual Investment	40,884
- Change of Assumptions	(24,758)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,801)
Pension Expense/Income	26,427
Contributions	(58,646)
Total Activity in FY 2020	(41,494)
Net Pension Liability as of 2020	\$292,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 994000
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,188,778 Proportionate Share: 0.0004054

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,351,441	\$1,224,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,694	\$16,440
Net Difference Between Projected and Actual	104,795	0
Change of Assumptions	0	255,128
Changes in Proportion and Differences Between	53,255	11,940
Total	\$179,744	\$283,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,612
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,085
Total	\$143,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,482

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,313)
2022	(44,997)
2023	(22,970)
2024	44,516
2025	0
Thereafter	0
Total	(\$103,764)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,996,299	\$1,224,468	\$577,997

PERF Net Pension Liability - Unaudited
FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000

Net Pension Liability as of 2019	\$1,351,441
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,532)
- Net Difference Between Projected and Actual Investment	168,674
- Change of Assumptions	(108,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,813)
Pension Expense/Income	143,697
Contributions	(241,482)
Total Activity in FY 2020	(126,973)
Net Pension Liability as of 2020	\$1,224,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 995000
 Submission Unit Name: HENRY COUNTY

Wages: \$6,957,039 Proportionate Share: 0.0012887

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,370,947	\$3,892,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,962	\$52,260
Net Difference Between Projected and Actual	333,125	0
Change of Assumptions	0	811,010
Changes in Proportion and Differences Between	2,212	186,319
Total	\$404,299	\$1,049,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(111,573)
Total	\$201,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$772,735

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$499,830)
2022	(196,551)
2023	(90,413)
2024	141,504
2025	0
Thereafter	0
Total	(\$645,290)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,345,907	\$3,892,382	\$1,837,356

PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

Net Pension Liability as of 2019	\$4,370,947
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(99,039)
- Net Difference Between Projected and Actual Investment	539,729
- Change of Assumptions	(336,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,589)
Pension Expense/Income	201,898
Contributions	(772,735)
Total Activity in FY 2020	(478,565)
Net Pension Liability as of 2020	\$3,892,382

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 995001

Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$229,208 Proportionate Share: 0.0000425

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$123,279	\$128,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,274	\$1,723
Net Difference Between Projected and Actual	10,986	0
Change of Assumptions	0	26,746
Changes in Proportion and Differences Between	15,715	3,104
Total	\$28,975	\$31,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,338
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,806
Total	\$15,144

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,671

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,312)
2022	(1,166)
2023	2,214
2024	4,666
2025	0
Thereafter	0
Total	(\$2,598)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$209,281	\$128,367	\$60,594

PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

Net Pension Liability as of 2019	\$123,279
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,713)
- Net Difference Between Projected and Actual Investment	16,813
- Change of Assumptions	(13,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,887
Pension Expense/Income	15,144
Contributions	(25,671)
Total Activity in FY 2020	5,088
Net Pension Liability as of 2020	\$128,367

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 996000
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$1,793,609 Proportionate Share: 0.0003322

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,187,179	\$1,003,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,777	\$13,472
Net Difference Between Projected and Actual	85,873	0
Change of Assumptions	0	209,061
Changes in Proportion and Differences Between	116,974	88,280
Total	\$220,624	\$310,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,130
Total	\$107,936

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,859

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$76,343)
2022	(12,451)
2023	(37,873)
2024	36,478
2025	0
Thereafter	0
Total	(\$90,189)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,635,843	\$1,003,375	\$473,632

PERF Net Pension Liability - Unaudited
SOUTHEASTERN SCHOOL CORPORATION - 996000

Net Pension Liability as of 2019	\$1,187,179
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,131)
- Net Difference Between Projected and Actual Investment	141,988
- Change of Assumptions	(80,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(125,468)
Pension Expense/Income	107,936
Contributions	(200,859)
Total Activity in FY 2020	(183,804)
Net Pension Liability as of 2020	\$1,003,375

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 997000
 Submission Unit Name: TOWN OF MONON

Wages: \$368,264 Proportionate Share: 0.0000682

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$227,388	\$205,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,650	\$2,766
Net Difference Between Projected and Actual	17,629	0
Change of Assumptions	0	42,920
Changes in Proportion and Differences Between	10,766	1,657
Total	\$32,045	\$47,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,240
Total	\$25,829

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,246

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,999)
2022	(7,048)
2023	(3,739)
2024	7,488
2025	0
Thereafter	0
Total	(\$15,298)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$335,835	\$205,991	\$97,236

PERF Net Pension Liability - Unaudited

TOWN OF MONON - 997000

Net Pension Liability as of 2019	\$227,388
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,137)
- Net Difference Between Projected and Actual Investment	28,377
- Change of Assumptions	(18,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,968)
Pension Expense/Income	25,829
Contributions	(41,246)
Total Activity in FY 2020	(21,397)
Net Pension Liability as of 2020	\$205,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 998000
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$65,321 Proportionate Share: 0.0000121

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$49,576	\$36,547

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$648	\$491
Net Difference Between Projected and Actual	3,128	0
Change of Assumptions	0	7,615
Changes in Proportion and Differences Between	2,099	8,005
Total	\$5,875	\$16,111

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,304)
Total	\$1,639

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,316

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,036)
2022	(3,585)
2023	(2,943)
2024	1,328
2025	0
Thereafter	0
Total	(\$10,236)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,584	\$36,547	\$17,251

PERF Net Pension Liability - Unaudited

FLORA-MONROE PUBLIC LIBRARY - 998000

Net Pension Liability as of 2019	\$49,576
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,156)
- Net Difference Between Projected and Actual Investment	5,471
- Change of Assumptions	(2,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,430)
Pension Expense/Income	1,639
Contributions	(7,316)
Total Activity in FY 2020	(13,029)
Net Pension Liability as of 2020	\$36,547

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 999000
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$2,047,221 Proportionate Share: 0.0003792

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,501,490	\$1,145,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,292	\$15,378
Net Difference Between Projected and Actual	98,022	0
Change of Assumptions	0	238,640
Changes in Proportion and Differences Between	3,110	893,579
Total	\$121,424	\$1,147,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(451,136)
Total	(\$358,897)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,289

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$563,654)
2022	(424,775)
2023	(79,380)
2024	41,636
2025	0
Thereafter	0
Total	(\$1,026,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,867,283	\$1,145,334	\$540,642

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

Net Pension Liability as of 2019	\$1,501,490
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,845)
- Net Difference Between Projected and Actual Investment	168,994
- Change of Assumptions	(75,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	173,632
Pension Expense/Income	(358,897)
Contributions	(229,289)
Total Activity in FY 2020	(356,156)
Net Pension Liability as of 2020	\$1,145,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1000000
 Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$270,793 Proportionate Share: 0.0000502

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$174,507	\$151,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,686	\$2,036
Net Difference Between Projected and Actual	12,977	0
Change of Assumptions	0	31,592
Changes in Proportion and Differences Between	21,540	22,297
Total	\$37,203	\$55,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,733)
Total	\$3,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,329

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,348)
2022	1,634
2023	(4,520)
2024	5,512
2025	0
Thereafter	0
Total	(\$18,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$247,198	\$151,624	\$71,572

PERF Net Pension Liability - Unaudited
THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000

Net Pension Liability as of 2019	\$174,507
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,971)
- Net Difference Between Projected and Actual Investment	21,226
- Change of Assumptions	(12,661)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(626)
Pension Expense/Income	3,478
Contributions	(30,329)
Total Activity in FY 2020	(22,883)
Net Pension Liability as of 2020	\$151,624

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1001000
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: \$46,649 Proportionate Share: 0.0000086

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$29,415	\$25,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$460	\$349
Net Difference Between Projected and Actual	2,223	0
Change of Assumptions	0	5,412
Changes in Proportion and Differences Between	382	3,379
Total	\$3,065	\$9,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,207)
Total	\$885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,177

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,824)
2022	(1,878)
2023	(1,318)
2024	945
2025	0
Thereafter	0
Total	(\$6,075)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,349	\$25,975	\$12,261

PERF Net Pension Liability - Unaudited

ARGOS PUBLIC LIBRARY - 1001000

Net Pension Liability as of 2019	\$29,415
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(668)
- Net Difference Between Projected and Actual Investment	3,613
- Change of Assumptions	(2,221)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,872)
Pension Expense/Income	885
Contributions	(2,177)
Total Activity in FY 2020	(3,440)
Net Pension Liability as of 2020	\$25,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1002000
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,242,658 Proportionate Share: 0.0002302

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$775,368	\$695,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,319	\$9,335
Net Difference Between Projected and Actual	59,506	0
Change of Assumptions	0	144,870
Changes in Proportion and Differences Between	1,693	41,836
Total	\$73,518	\$196,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,213)
Total	\$30,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,174

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$93,493)
2022	(39,745)
2023	(14,562)
2024	25,277
2025	0
Thereafter	0
Total	(\$122,523)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,133,567	\$695,295	\$328,206

PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

Net Pension Liability as of 2019	\$775,368
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,547)
- Net Difference Between Projected and Actual Investment	96,156
- Change of Assumptions	(60,755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,465
Pension Expense/Income	30,782
Contributions	(139,174)
Total Activity in FY 2020	(80,073)
Net Pension Liability as of 2020	\$695,295

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1003000
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$866,890 Proportionate Share: 0.0001606

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$530,793	\$485,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,594	\$6,513
Net Difference Between Projected and Actual	41,515	0
Change of Assumptions	0	101,069
Changes in Proportion and Differences Between	1,167	7,190
Total	\$51,276	\$114,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,127)
Total	\$34,938

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,092

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,334)
2022	(20,142)
2023	(7,654)
2024	17,634
2025	0
Thereafter	0
Total	(\$63,496)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$790,838	\$485,075	\$228,974

PERF Net Pension Liability - Unaudited

BENTON COUNTY HIGHWAY - 1003000

Net Pension Liability as of 2019	\$530,793
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,974)
- Net Difference Between Projected and Actual Investment	66,604
- Change of Assumptions	(43,486)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,292
Pension Expense/Income	34,938
Contributions	(97,092)
Total Activity in FY 2020	(45,718)
Net Pension Liability as of 2020	\$485,075

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1004000
 Submission Unit Name: SCOTT COUNTY

Wages: \$5,315,139 Proportionate Share: 0.0009845

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,239,293	\$2,973,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,683	\$39,924
Net Difference Between Projected and Actual	254,490	0
Change of Assumptions	0	619,569
Changes in Proportion and Differences Between	102,221	101,292
Total	\$409,394	\$760,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,325
Total	\$280,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$595,297

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$266,480)
2022	(149,703)
2023	(43,310)
2024	108,102
2025	0
Thereafter	0
Total	(\$351,391)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,847,944	\$2,973,578	\$1,403,645

PERF Net Pension Liability - Unaudited

SCOTT COUNTY - 1004000

Net Pension Liability as of 2019	\$3,239,293
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(73,016)
- Net Difference Between Projected and Actual Investment	407,603
- Change of Assumptions	(268,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,651)
Pension Expense/Income	280,801
Contributions	(595,297)
Total Activity in FY 2020	(265,715)
Net Pension Liability as of 2020	\$2,973,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1004001
 Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$280,558 Proportionate Share: 0.0000520

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$175,168	\$157,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,783	\$2,109
Net Difference Between Projected and Actual	13,442	0
Change of Assumptions	0	32,725
Changes in Proportion and Differences Between	3,898	5,864
Total	\$20,123	\$40,698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,279
Total	\$13,928

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,423

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,739)
2022	(8,247)
2023	(3,299)
2024	5,710
2025	0
Thereafter	0
Total	(\$20,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$256,062	\$157,061	\$74,139

PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

Net Pension Liability as of 2019	\$175,168
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,964)
- Net Difference Between Projected and Actual Investment	21,722
- Change of Assumptions	(13,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,648)
Pension Expense/Income	13,928
Contributions	(31,423)
Total Activity in FY 2020	(18,107)
Net Pension Liability as of 2020	\$157,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1007000
 Submission Unit Name: JOHNSON COUNTY

Wages: \$20,196,154 Proportionate Share: 0.0037410

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,470,666	\$11,299,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,191	\$151,708
Net Difference Between Projected and Actual	967,037	0
Change of Assumptions	0	2,354,301
Changes in Proportion and Differences Between	155,027	89,768
Total	\$1,322,255	\$2,595,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$909,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	119,692
Total	\$1,029,676

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,248,548

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,029,811)
2022	(447,012)
2023	(207,473)
2024	410,774
2025	0
Thereafter	0
Total	(\$1,273,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,421,694	\$11,299,295	\$5,333,707

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

Net Pension Liability as of 2019	\$12,470,666
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(281,736)
- Net Difference Between Projected and Actual Investment	1,556,494
- Change of Assumptions	(1,001,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(225,834)
Pension Expense/Income	1,029,676
Contributions	(2,248,548)
Total Activity in FY 2020	(1,171,371)
Net Pension Liability as of 2020	\$11,299,295

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1008000
 Submission Unit Name: TOWN OF PORTER

Wages: \$834,240 Proportionate Share: 0.0001545

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$575,742	\$466,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,268	\$6,265
Net Difference Between Projected and Actual	39,938	0
Change of Assumptions	0	97,231
Changes in Proportion and Differences Between	2,171	63,176
Total	\$50,377	\$166,672

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,582
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,388)
Total	\$10,194

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,764

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$73,225)
2022	(36,885)
2023	(23,149)
2024	16,964
2025	0
Thereafter	0
Total	(\$116,295)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$760,800	\$466,651	\$220,277

PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

Net Pension Liability as of 2019	\$575,742
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,242)
- Net Difference Between Projected and Actual Investment	67,152
- Change of Assumptions	(34,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,659)
Pension Expense/Income	10,194
Contributions	(94,764)
Total Activity in FY 2020	(109,091)
Net Pension Liability as of 2020	\$466,651

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1009000
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,158,111 Proportionate Share: 0.0002145

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$700,012	\$647,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,478	\$8,699
Net Difference Between Projected and Actual	55,448	0
Change of Assumptions	0	134,990
Changes in Proportion and Differences Between	20,219	0
Total	\$87,145	\$143,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,848
Total	\$65,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,705

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,164)
2022	(18,919)
2023	(8,014)
2024	23,553
2025	0
Thereafter	0
Total	(\$56,544)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,056,256	\$647,875	\$305,822

PERF Net Pension Liability - Unaudited
NORTH NEWTON SCHOOL CORPORATION - 1009000

Net Pension Liability as of 2019	\$700,012
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,757)
- Net Difference Between Projected and Actual Investment	88,536
- Change of Assumptions	(59,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,186)
Pension Expense/Income	65,024
Contributions	(129,705)
Total Activity in FY 2020	(52,137)
Net Pension Liability as of 2020	\$647,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1010000
 Submission Unit Name: CITY OF CARMEL

Wages: \$22,149,413 Proportionate Share: 0.0041028

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$13,288,339	\$12,392,074

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$219,552	\$166,380
Net Difference Between Projected and Actual	1,060,561	0
Change of Assumptions	0	2,581,990
Changes in Proportion and Differences Between	798,841	7,676
Total	\$2,078,954	\$2,756,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$997,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	587,193
Total	\$1,585,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,464,578

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$683,494)
2022	(312,195)
2023	(131,904)
2024	450,501
2025	0
Thereafter	0
Total	(\$677,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,203,295	\$12,392,074	\$5,849,541

PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

Net Pension Liability as of 2019	\$13,288,339
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(298,699)
- Net Difference Between Projected and Actual Investment	1,688,667
- Change of Assumptions	(1,140,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(266,432)
Pension Expense/Income	1,585,184
Contributions	(2,464,578)
Total Activity in FY 2020	(896,265)
Net Pension Liability as of 2020	\$12,392,074

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1011000
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$4,111,784 Proportionate Share: 0.0007616

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,478,798	\$2,300,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,755	\$30,885
Net Difference Between Projected and Actual	196,871	0
Change of Assumptions	0	479,293
Changes in Proportion and Differences Between	77,595	31,061
Total	\$315,221	\$541,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,191
Total	\$190,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$460,520

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$227,100)
2022	(55,732)
2023	(26,813)
2024	83,627
2025	0
Thereafter	0
Total	(\$226,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,750,324	\$2,300,332	\$1,085,846

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 1011000

Net Pension Liability as of 2019	\$2,478,798
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,768)
- Net Difference Between Projected and Actual Investment	314,038
- Change of Assumptions	(210,381)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,718
Pension Expense/Income	190,447
Contributions	(460,520)
Total Activity in FY 2020	(178,466)
Net Pension Liability as of 2020	\$2,300,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1012000
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$3,937,469 Proportionate Share: 0.0007293

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,572,331	\$2,202,774

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,027	\$29,575
Net Difference Between Projected and Actual	188,522	0
Change of Assumptions	0	458,966
Changes in Proportion and Differences Between	1,587	219,555
Total	\$229,136	\$708,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(117,032)
Total	\$60,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,008

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$332,342)
2022	(150,859)
2023	(75,839)
2024	80,080
2025	0
Thereafter	0
Total	(\$478,960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,591,270	\$2,202,774	\$1,039,795

PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

Net Pension Liability as of 2019	\$2,572,331
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,662)
- Net Difference Between Projected and Actual Investment	310,110
- Change of Assumptions	(179,908)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,456)
Pension Expense/Income	60,367
Contributions	(436,008)
Total Activity in FY 2020	(369,557)
Net Pension Liability as of 2020	\$2,202,774

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1013000
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$10,793,959 Proportionate Share: 0.0019994

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,399,925	\$6,038,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,993	\$81,081
Net Difference Between Projected and Actual	516,839	0
Change of Assumptions	0	1,258,270
Changes in Proportion and Differences Between	313,703	0
Total	\$937,535	\$1,339,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$486,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	153,658
Total	\$640,004

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,205,146

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$458,507)
2022	(118,194)
2023	(44,656)
2024	219,541
2025	0
Thereafter	0
Total	(\$401,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,845,586	\$6,038,976	\$2,850,632

PERF Net Pension Liability - Unaudited

TIPPECANOE SCHOOL CORPORATION - 1013000

Net Pension Liability as of 2019	\$6,399,925
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(143,556)
- Net Difference Between Projected and Actual Investment	819,347
- Change of Assumptions	(563,976)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,378
Pension Expense/Income	640,004
Contributions	(1,205,146)
Total Activity in FY 2020	(360,949)
Net Pension Liability as of 2020	\$6,038,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1014000

Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$1,640,252 Proportionate Share: 0.0003038

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,039,773	\$917,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,257	\$12,320
Net Difference Between Projected and Actual	78,531	0
Change of Assumptions	0	191,189
Changes in Proportion and Differences Between	28,554	36,744
Total	\$123,342	\$240,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(887)
Total	\$73,011

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,047

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$94,233)
2022	(32,381)
2023	(23,654)
2024	33,357
2025	0
Thereafter	0
Total	(\$116,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,495,993	\$917,596	\$433,141

PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

Net Pension Liability as of 2019	\$1,039,773
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,596)
- Net Difference Between Projected and Actual Investment	127,678
- Change of Assumptions	(78,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,834)
Pension Expense/Income	73,011
Contributions	(182,047)
Total Activity in FY 2020	(122,177)
Net Pension Liability as of 2020	\$917,596

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1015000
 Submission Unit Name: CITY OF LAPORTE

Wages: \$4,808,640 Proportionate Share: 0.0008907

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,006,286	\$2,690,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,664	\$36,120
Net Difference Between Projected and Actual	230,243	0
Change of Assumptions	0	560,539
Changes in Proportion and Differences Between	2,068	99,325
Total	\$279,975	\$695,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,500)
Total	\$167,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$534,814

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$323,427)
2022	(131,697)
2023	(58,688)
2024	97,803
2025	0
Thereafter	0
Total	(\$416,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,386,047	\$2,690,265	\$1,269,910

PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

Net Pension Liability as of 2019	\$3,006,286
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(68,061)
- Net Difference Between Projected and Actual Investment	372,343
- Change of Assumptions	(234,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,245)
Pension Expense/Income	167,159
Contributions	(534,814)
Total Activity in FY 2020	(316,021)
Net Pension Liability as of 2020	\$2,690,265

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1017000
 Submission Unit Name: PUTNAM COUNTY

Wages: \$6,196,944 Proportionate Share: 0.0011479

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,397,936	\$3,467,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,427	\$46,550
Net Difference Between Projected and Actual	296,729	0
Change of Assumptions	0	722,401
Changes in Proportion and Differences Between	347,091	199
Total	\$705,247	\$769,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$279,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	133,991
Total	\$413,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$691,155

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$221,766)
2022	(10,659)
2023	42,478
2024	126,044
2025	0
Thereafter	0
Total	(\$63,903)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,652,570	\$3,467,111	\$1,636,611

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

Net Pension Liability as of 2019	\$3,397,936
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(75,099)
- Net Difference Between Projected and Actual Investment	457,341
- Change of Assumptions	(353,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	318,651
Pension Expense/Income	413,213
Contributions	(691,155)
Total Activity in FY 2020	69,175
Net Pension Liability as of 2020	\$3,467,111

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1018000
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$408,527 Proportionate Share: 0.0000757

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$259,117	\$228,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,051	\$3,070
Net Difference Between Projected and Actual	19,568	0
Change of Assumptions	0	47,640
Changes in Proportion and Differences Between	548	9,183
Total	\$24,167	\$59,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,792)
Total	\$14,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,755

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,587)
2022	(11,635)
2023	(5,815)
2024	8,311
2025	0
Thereafter	0
Total	(\$35,726)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$372,767	\$228,644	\$107,929

PERF Net Pension Liability - Unaudited

NOBLE COUNTY LIBRARY - 1018000

Net Pension Liability as of 2019	\$259,117
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,880)
- Net Difference Between Projected and Actual Investment	31,816
- Change of Assumptions	(19,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,746)
Pension Expense/Income	14,622
Contributions	(45,755)
Total Activity in FY 2020	(30,473)
Net Pension Liability as of 2020	\$228,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1019000
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,170,024 Proportionate Share: 0.0004020

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,391,101	\$1,214,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,512	\$16,302
Net Difference Between Projected and Actual	103,916	0
Change of Assumptions	0	252,988
Changes in Proportion and Differences Between	31,278	72,997
Total	\$156,706	\$342,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,868)
Total	\$76,917

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,032

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$144,693)
2022	(50,438)
2023	(34,591)
2024	44,141
2025	0
Thereafter	0
Total	(\$185,581)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,979,557	\$1,214,198	\$573,149

PERF Net Pension Liability - Unaudited
MACONAQUAH SCHOOL CORPORATION - 1019000

Net Pension Liability as of 2019	\$1,391,101
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,626)
- Net Difference Between Projected and Actual Investment	169,670
- Change of Assumptions	(102,075)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,757)
Pension Expense/Income	76,917
Contributions	(243,032)
Total Activity in FY 2020	(176,903)
Net Pension Liability as of 2020	\$1,214,198

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1020000
 Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,271,908 Proportionate Share: 0.0004208

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,574,202	\$1,270,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,518	\$17,065
Net Difference Between Projected and Actual	108,776	0
Change of Assumptions	0	264,820
Changes in Proportion and Differences Between	31,185	184,261
Total	\$162,479	\$466,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,516)
Total	\$31,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,454

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$196,312)
2022	(88,199)
2023	(65,360)
2024	46,204
2025	0
Thereafter	0
Total	(\$303,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,072,133	\$1,270,982	\$599,953

PERF Net Pension Liability - Unaudited
SOUTH DEARBORN COMMUNITY SCH CORP - 1020000

Net Pension Liability as of 2019	\$1,574,202
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,231)
- Net Difference Between Projected and Actual Investment	183,185
- Change of Assumptions	(94,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(133,519)
Pension Expense/Income	31,842
Contributions	(254,454)
Total Activity in FY 2020	(303,220)
Net Pension Liability as of 2020	\$1,270,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1021000
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$5,100,010 Proportionate Share: 0.0009447

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,913,744	\$2,853,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,553	\$38,310
Net Difference Between Projected and Actual	244,202	0
Change of Assumptions	0	594,522
Changes in Proportion and Differences Between	227,710	0
Total	\$522,465	\$632,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,795
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	91,279
Total	\$321,074

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,201

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$195,523)
2022	(25,079)
2023	6,504
2024	103,731
2025	0
Thereafter	0
Total	(\$110,367)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,651,958	\$2,853,366	\$1,346,900

PERF Net Pension Liability - Unaudited

EAST NOBLE SCHOOL CORPORATION - 1021000

Net Pension Liability as of 2019	\$2,913,744
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(64,912)
- Net Difference Between Projected and Actual Investment	381,927
- Change of Assumptions	(278,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,159
Pension Expense/Income	321,074
Contributions	(571,201)
Total Activity in FY 2020	(60,378)
Net Pension Liability as of 2020	\$2,853,366

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1022000
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$7,503,431 Proportionate Share: 0.0013899

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,385,159	\$4,198,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,377	\$56,364
Net Difference Between Projected and Actual	359,285	0
Change of Assumptions	0	874,697
Changes in Proportion and Differences Between	343,428	0
Total	\$777,090	\$931,061

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$338,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	155,924
Total	\$494,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$840,228

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$268,251)
2022	(23,595)
2023	(14,742)
2024	152,617
2025	0
Thereafter	0
Total	(\$153,971)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,844,243	\$4,198,046	\$1,981,641

PERF Net Pension Liability - Unaudited
JENNINGS COUNTY SCHOOL CORPORATION - 1022000

Net Pension Liability as of 2019	\$4,385,159
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(98,104)
- Net Difference Between Projected and Actual Investment	566,560
- Change of Assumptions	(398,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,621
Pension Expense/Income	494,012
Contributions	(840,228)
Total Activity in FY 2020	(187,113)
Net Pension Liability as of 2020	\$4,198,046

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1023000
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$122,197 Proportionate Share: 0.0000226

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$156,660	\$68,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,209	\$916
Net Difference Between Projected and Actual	5,842	0
Change of Assumptions	0	14,223
Changes in Proportion and Differences Between	14,257	68,634
Total	\$21,308	\$83,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,961)
Total	(\$9,464)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,686

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,329)
2022	(21,297)
2023	(21,320)
2024	2,481
2025	0
Thereafter	0
Total	(\$62,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$111,289	\$68,261	\$32,222

PERF Net Pension Liability - Unaudited

TOWN OF BAINBRIDGE - 1023000

Net Pension Liability as of 2019	\$156,660
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,855)
- Net Difference Between Projected and Actual Investment	13,247
- Change of Assumptions	2,772
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,413)
Pension Expense/Income	(9,464)
Contributions	(13,686)
Total Activity in FY 2020	(88,399)
Net Pension Liability as of 2020	\$68,261

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1024000
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$407,368 Proportionate Share: 0.0000755

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$259,778	\$228,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,040	\$3,062
Net Difference Between Projected and Actual	19,517	0
Change of Assumptions	0	47,514
Changes in Proportion and Differences Between	4,932	11,275
Total	\$28,489	\$61,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,745)
Total	\$16,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,625

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,055)
2022	(9,462)
2023	(6,136)
2024	8,291
2025	0
Thereafter	0
Total	(\$33,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$371,782	\$228,040	\$107,644

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY PUBLIC LIBRARY - 1024000

Net Pension Liability as of 2019	\$259,778
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,901)
- Net Difference Between Projected and Actual Investment	31,796
- Change of Assumptions	(19,332)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,296)
Pension Expense/Income	16,620
Contributions	(45,625)
Total Activity in FY 2020	(31,738)
Net Pension Liability as of 2020	\$228,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1025000
 Submission Unit Name: DEARBORN COUNTY

Wages: \$10,120,782 Proportionate Share: 0.0018747

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,406,866	\$5,662,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,320	\$76,024
Net Difference Between Projected and Actual	484,604	0
Change of Assumptions	0	1,179,794
Changes in Proportion and Differences Between	22,330	237,513
Total	\$607,254	\$1,493,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$456,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(81,469)
Total	\$374,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,130,122

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$646,762)
2022	(303,006)
2023	(142,155)
2024	205,846
2025	0
Thereafter	0
Total	(\$886,077)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,231,529	\$5,662,333	\$2,672,842

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - 1025000

Net Pension Liability as of 2019	\$6,406,866
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(145,356)
- Net Difference Between Projected and Actual Investment	787,440
- Change of Assumptions	(484,746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(146,294)
Pension Expense/Income	374,545
Contributions	(1,130,122)
Total Activity in FY 2020	(744,533)
Net Pension Liability as of 2020	\$5,662,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1025001
 Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$258,575 Proportionate Share: 0.0000479

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$162,609	\$144,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,563	\$1,942
Net Difference Between Projected and Actual	12,382	0
Change of Assumptions	0	30,145
Changes in Proportion and Differences Between	353	6,770
Total	\$15,298	\$38,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,097)
Total	\$7,554

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,960

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,990)
2022	(7,487)
2023	(3,343)
2024	5,261
2025	0
Thereafter	0
Total	(\$23,559)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$235,873	\$144,677	\$68,293

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

Net Pension Liability as of 2019	\$162,609
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,685)
- Net Difference Between Projected and Actual Investment	20,068
- Change of Assumptions	(12,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(405)
Pension Expense/Income	7,554
Contributions	(28,960)
Total Activity in FY 2020	(17,932)
Net Pension Liability as of 2020	\$144,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1026000
 Submission Unit Name: GRANT COUNTY

Wages: \$10,067,154 Proportionate Share: 0.0018648

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,163,613	\$5,632,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,791	\$75,623
Net Difference Between Projected and Actual	482,045	0
Change of Assumptions	0	1,173,563
Changes in Proportion and Differences Between	5,118	348,310
Total	\$586,954	\$1,597,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$453,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(253,062)
Total	\$200,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,120,770

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$811,168)
2022	(313,721)
2023	(90,415)
2024	204,762
2025	0
Thereafter	0
Total	(\$1,010,542)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,182,779	\$5,632,431	\$2,658,727

PERF Net Pension Liability - Unaudited

GRANT COUNTY - 1026000

Net Pension Liability as of 2019	\$6,163,613
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(139,042)
- Net Difference Between Projected and Actual Investment	773,383
- Change of Assumptions	(504,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	259,608
Pension Expense/Income	200,544
Contributions	(1,120,770)
Total Activity in FY 2020	(531,182)
Net Pension Liability as of 2020	\$5,632,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1027000
 Submission Unit Name: TOWN OF LOWELL

Wages: \$2,199,347 Proportionate Share: 0.0004074

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,400,355	\$1,230,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,801	\$16,521
Net Difference Between Projected and Actual	105,312	0
Change of Assumptions	0	256,387
Changes in Proportion and Differences Between	21,136	52,431
Total	\$148,249	\$325,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,824)
Total	\$96,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,286

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$126,957)
2022	(59,294)
2023	(35,572)
2024	44,733
2025	0
Thereafter	0
Total	(\$177,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,006,148	\$1,230,509	\$580,848

PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

Net Pension Liability as of 2019	\$1,400,355
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,801)
- Net Difference Between Projected and Actual Investment	171,503
- Change of Assumptions	(104,470)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,067)
Pension Expense/Income	96,275
Contributions	(233,286)
Total Activity in FY 2020	(169,846)
Net Pension Liability as of 2020	\$1,230,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1028000

Submission Unit Name: MIAMI COUNTY

Wages: \$5,448,103 Proportionate Share: 0.0010092

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,372,818	\$3,048,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,005	\$40,926
Net Difference Between Projected and Actual	260,875	0
Change of Assumptions	0	635,114
Changes in Proportion and Differences Between	45,752	31,192
Total	\$360,632	\$707,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$245,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,561
Total	\$272,045

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$610,190

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$284,042)
2022	(116,057)
2023	(57,314)
2024	110,813
2025	0
Thereafter	0
Total	(\$346,600)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,969,573	\$3,048,182	\$1,438,861

PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

Net Pension Liability as of 2019	\$3,372,818
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(76,232)
- Net Difference Between Projected and Actual Investment	420,300
- Change of Assumptions	(269,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,344)
Pension Expense/Income	272,045
Contributions	(610,190)
Total Activity in FY 2020	(324,636)
Net Pension Liability as of 2020	\$3,048,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1029000
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$417,680 Proportionate Share: 0.0000774

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$264,736	\$233,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,142	\$3,139
Net Difference Between Projected and Actual	20,008	0
Change of Assumptions	0	48,710
Changes in Proportion and Differences Between	923	9,808
Total	\$25,073	\$61,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,827
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,206)
Total	\$13,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,780

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$28,038)
2022	(11,147)
2023	(5,898)
2024	8,499
2025	0
Thereafter	0
Total	(\$36,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$381,139	\$233,779	\$110,353

PERF Net Pension Liability - Unaudited

TOWN OF REMINGTON - 1029000

Net Pension Liability as of 2019	\$264,736
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,007)
- Net Difference Between Projected and Actual Investment	32,521
- Change of Assumptions	(19,990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,322)
Pension Expense/Income	13,621
Contributions	(46,780)
Total Activity in FY 2020	(30,957)
Net Pension Liability as of 2020	\$233,779

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1030000
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$990,090 Proportionate Share: 0.0001834

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$600,861	\$553,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,814	\$7,437
Net Difference Between Projected and Actual	47,408	0
Change of Assumptions	0	115,418
Changes in Proportion and Differences Between	8,294	2,444
Total	\$65,516	\$125,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,611
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,526
Total	\$46,137

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,890

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$54,645)
2022	(17,845)
2023	(7,431)
2024	20,138
2025	0
Thereafter	0
Total	(\$59,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$903,111	\$553,940	\$261,481

PERF Net Pension Liability - Unaudited

TOWN OF BROOKVILLE - 1030000

Net Pension Liability as of 2019	\$600,861
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,534)
- Net Difference Between Projected and Actual Investment	75,809
- Change of Assumptions	(50,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,791
Pension Expense/Income	46,137
Contributions	(110,890)
Total Activity in FY 2020	(46,921)
Net Pension Liability as of 2020	\$553,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1031000
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$3,710,199 Proportionate Share: 0.0006873

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,189,935	\$2,075,917

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,779	\$27,872
Net Difference Between Projected and Actual	177,665	0
Change of Assumptions	0	432,534
Changes in Proportion and Differences Between	152,643	7,431
Total	\$367,087	\$467,837

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,306
Total	\$232,489

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,560

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$138,707)
2022	(23,175)
2023	(14,336)
2024	75,468
2025	0
Thereafter	0
Total	(\$100,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,384,451	\$2,075,917	\$979,914

PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

Net Pension Liability as of 2019	\$2,189,935
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,082)
- Net Difference Between Projected and Actual Investment	281,178
- Change of Assumptions	(194,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,917
Pension Expense/Income	232,489
Contributions	(407,560)
Total Activity in FY 2020	(114,018)
Net Pension Liability as of 2020	\$2,075,917

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1032000
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$8,836,014 Proportionate Share: 0.0016367

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,303,966	\$4,943,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,584	\$66,373
Net Difference Between Projected and Actual	423,082	0
Change of Assumptions	0	1,030,014
Changes in Proportion and Differences Between	288,530	0
Total	\$799,196	\$1,096,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$398,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	185,014
Total	\$583,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$989,632

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$320,635)
2022	(104,335)
2023	(51,937)
2024	179,716
2025	0
Thereafter	0
Total	(\$297,191)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,059,553	\$4,943,479	\$2,333,515

PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

Net Pension Liability as of 2019	\$5,303,966
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(119,236)
- Net Difference Between Projected and Actual Investment	673,787
- Change of Assumptions	(454,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,926)
Pension Expense/Income	583,135
Contributions	(989,632)
Total Activity in FY 2020	(360,487)
Net Pension Liability as of 2020	\$4,943,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1033000
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$6,627,006 Proportionate Share: 0.0012275

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,968,390	\$3,707,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,687	\$49,778
Net Difference Between Projected and Actual	317,305	0
Change of Assumptions	0	772,495
Changes in Proportion and Differences Between	131,467	109,016
Total	\$514,459	\$931,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$298,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,348
Total	\$327,933

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$733,295

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$348,091)
2022	(164,972)
2023	(38,552)
2024	134,785
2025	0
Thereafter	0
Total	(\$416,830)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,044,541	\$3,707,534	\$1,750,100

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

Net Pension Liability as of 2019	\$3,968,390
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(89,173)
- Net Difference Between Projected and Actual Investment	504,881
- Change of Assumptions	(341,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,783
Pension Expense/Income	327,933
Contributions	(733,295)
Total Activity in FY 2020	(260,856)
Net Pension Liability as of 2020	\$3,707,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1033001
 Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$280,317 Proportionate Share: 0.0000519

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$155,007	\$156,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,777	\$2,105
Net Difference Between Projected and Actual	13,416	0
Change of Assumptions	0	32,662
Changes in Proportion and Differences Between	17,899	8,035
Total	\$34,092	\$42,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,299
Total	\$16,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,395

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,340)
2022	(4,682)
2023	1,614
2024	5,698
2025	0
Thereafter	0
Total	(\$8,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$255,570	\$156,758	\$73,996

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

Net Pension Liability as of 2019	\$155,007
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,433)
- Net Difference Between Projected and Actual Investment	20,743
- Change of Assumptions	(15,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,760
Pension Expense/Income	16,923
Contributions	(31,395)
Total Activity in FY 2020	1,751
Net Pension Liability as of 2020	\$156,758

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1035000
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$208,782 Proportionate Share: 0.0000387

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$127,245	\$116,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,071	\$1,569
Net Difference Between Projected and Actual	10,004	0
Change of Assumptions	0	24,355
Changes in Proportion and Differences Between	9,983	0
Total	\$22,058	\$25,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,445
Total	\$17,859

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,384

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,866)
2022	(3,566)
2023	(1,684)
2024	4,250
2025	0
Thereafter	0
Total	(\$3,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$190,569	\$116,889	\$55,176

PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

Net Pension Liability as of 2019	\$127,245
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,867)
- Net Difference Between Projected and Actual Investment	16,019
- Change of Assumptions	(10,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,432)
Pension Expense/Income	17,859
Contributions	(23,384)
Total Activity in FY 2020	(10,356)
Net Pension Liability as of 2020	\$116,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1038000
 Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$2,058,311 Proportionate Share: 0.0003813

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,295,254	\$1,151,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,404	\$15,463
Net Difference Between Projected and Actual	98,565	0
Change of Assumptions	0	239,961
Changes in Proportion and Differences Between	18,165	55,429
Total	\$137,134	\$310,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,750
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,107)
Total	\$62,643

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,531

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$142,755)
2022	(46,004)
2023	(26,827)
2024	41,867
2025	0
Thereafter	0
Total	(\$173,719)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,877,624	\$1,151,676	\$543,636

PERF Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

Net Pension Liability as of 2019	\$1,295,254
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,357)
- Net Difference Between Projected and Actual Investment	159,788
- Change of Assumptions	(99,445)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,676)
Pension Expense/Income	62,643
Contributions	(230,531)
Total Activity in FY 2020	(143,578)
Net Pension Liability as of 2020	\$1,151,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1039000
 Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$238,238 Proportionate Share: 0.0000441

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$166,575	\$133,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,360	\$1,788
Net Difference Between Projected and Actual	11,400	0
Change of Assumptions	0	27,753
Changes in Proportion and Differences Between	13,103	17,391
Total	\$26,863	\$46,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,677
Total	\$12,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,683

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,332)
2022	(6,338)
2023	(7,242)
2024	4,843
2025	0
Thereafter	0
Total	(\$20,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$217,160	\$133,199	\$62,875

PERF Net Pension Liability - Unaudited

INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

Net Pension Liability as of 2019	\$166,575
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,839)
- Net Difference Between Projected and Actual Investment	19,274
- Change of Assumptions	(9,682)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,850)
Pension Expense/Income	12,404
Contributions	(26,683)
Total Activity in FY 2020	(33,376)
Net Pension Liability as of 2020	\$133,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1041000
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$6,079,181 Proportionate Share: 0.0011261

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,631,934	\$3,401,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,261	\$45,666
Net Difference Between Projected and Actual	291,093	0
Change of Assumptions	0	708,682
Changes in Proportion and Differences Between	88,154	17,097
Total	\$439,508	\$771,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,402
Total	\$299,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$675,361

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$313,359)
2022	(109,571)
2023	(32,656)
2024	123,649
2025	0
Thereafter	0
Total	(\$331,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,545,220	\$3,401,266	\$1,605,530

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

Net Pension Liability as of 2019	\$3,631,934
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(81,577)
- Net Difference Between Projected and Actual Investment	462,765
- Change of Assumptions	(314,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,856
Pension Expense/Income	299,322
Contributions	(675,361)
Total Activity in FY 2020	(230,668)
Net Pension Liability as of 2020	\$3,401,266

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1041001
 Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$141,581 Proportionate Share: 0.0000262

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$87,254	\$79,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,402	\$1,062
Net Difference Between Projected and Actual	6,773	0
Change of Assumptions	0	16,488
Changes in Proportion and Differences Between	216	17,988
Total	\$8,391	\$35,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,863)
Total	(\$3,490)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,857

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,632)
2022	(10,984)
2023	(1,408)
2024	2,877
2025	0
Thereafter	0
Total	(\$27,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$129,016	\$79,134	\$37,354

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

Net Pension Liability as of 2019	\$87,254
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,970)
- Net Difference Between Projected and Actual Investment	10,897
- Change of Assumptions	(7,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,322
Pension Expense/Income	(3,490)
Contributions	(15,857)
Total Activity in FY 2020	(8,120)
Net Pension Liability as of 2020	\$79,134

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1042000
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$492,934 Proportionate Share: 0.0000913

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$313,981	\$275,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,886	\$3,702
Net Difference Between Projected and Actual	23,601	0
Change of Assumptions	0	57,457
Changes in Proportion and Differences Between	13,249	10,459
Total	\$41,736	\$71,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,776
Total	\$29,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,209

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,697)
2022	(12,840)
2023	(7,372)
2024	10,027
2025	0
Thereafter	0
Total	(\$29,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$449,586	\$275,762	\$130,170

PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

Net Pension Liability as of 2019	\$313,981
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,130)
- Net Difference Between Projected and Actual Investment	38,442
- Change of Assumptions	(23,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,911)
Pension Expense/Income	29,984
Contributions	(55,209)
Total Activity in FY 2020	(38,219)
Net Pension Liability as of 2020	\$275,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1043000
 Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$571,562 Proportionate Share: 0.0001059

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$363,888	\$319,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,667	\$4,295
Net Difference Between Projected and Actual	27,375	0
Change of Assumptions	0	66,645
Changes in Proportion and Differences Between	231	55,943
Total	\$33,273	\$126,883

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,760
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,464)
Total	(\$4,704)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,302

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$61,454)
2022	(33,837)
2023	(9,947)
2024	11,628
2025	0
Thereafter	0
Total	(\$93,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$521,480	\$319,860	\$150,986

PERF Net Pension Liability - Unaudited
SO DEARBORN REGIONAL SEWER DISTRICT - 1043000

Net Pension Liability as of 2019	\$363,888
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,264)
- Net Difference Between Projected and Actual Investment	44,575
- Change of Assumptions	(27,169)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,836
Pension Expense/Income	(4,704)
Contributions	(57,302)
Total Activity in FY 2020	(44,028)
Net Pension Liability as of 2020	\$319,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1044000
 Submission Unit Name: CITY OF MUNCIE

Wages: \$10,115,420 Proportionate Share: 0.0018737

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,395,629	\$5,659,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,267	\$75,984
Net Difference Between Projected and Actual	484,346	0
Change of Assumptions	0	1,179,164
Changes in Proportion and Differences Between	2,977	275,693
Total	\$587,590	\$1,530,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$455,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(134,950)
Total	\$320,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,114,977

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$707,146)
2022	(298,513)
2023	(143,331)
2024	205,739
2025	0
Thereafter	0
Total	(\$943,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,226,605	\$5,659,313	\$2,671,416

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

Net Pension Liability as of 2019	\$6,395,629
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(145,071)
- Net Difference Between Projected and Actual Investment	786,651
- Change of Assumptions	(485,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,403)
Pension Expense/Income	320,820
Contributions	(1,114,977)
Total Activity in FY 2020	(736,316)
Net Pension Liability as of 2020	\$5,659,313

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1045000
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$814,667 Proportionate Share: 0.0001509

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$508,980	\$455,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,075	\$6,119
Net Difference Between Projected and Actual	39,007	0
Change of Assumptions	0	94,965
Changes in Proportion and Differences Between	30,881	12,469
Total	\$77,963	\$113,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,763
Total	\$57,469

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,878

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,528)
2022	(16,393)
2023	(10,238)
2024	16,569
2025	0
Thereafter	0
Total	(\$35,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$743,072	\$455,777	\$215,145

PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

Net Pension Liability as of 2019	\$508,980
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,522)
- Net Difference Between Projected and Actual Investment	63,065
- Change of Assumptions	(39,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,589)
Pension Expense/Income	57,469
Contributions	(88,878)
Total Activity in FY 2020	(53,203)
Net Pension Liability as of 2020	\$455,777

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1046000
 Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$3,814,332 Proportionate Share: 0.0007065

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,032,614	\$2,133,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,807	\$28,650
Net Difference Between Projected and Actual	182,628	0
Change of Assumptions	0	444,617
Changes in Proportion and Differences Between	308,109	0
Total	\$528,544	\$473,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	134,543
Total	\$306,396

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$427,188

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$81,442)
2022	18,100
2023	41,043
2024	77,576
2025	0
Thereafter	0
Total	\$55,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,478,997	\$2,133,909	\$1,007,288

PERF Net Pension Liability - Unaudited
GREATER JASPER CONSOLIDATED SCHOOLS - 1046000

Net Pension Liability as of 2019	\$2,032,614
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,666)
- Net Difference Between Projected and Actual Investment	278,705
- Change of Assumptions	(224,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	212,158
Pension Expense/Income	306,396
Contributions	(427,188)
Total Activity in FY 2020	101,295
Net Pension Liability as of 2020	\$2,133,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1047000
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,118,294 Proportionate Share: 0.0002071

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$742,317	\$625,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,082	\$8,398
Net Difference Between Projected and Actual	53,535	0
Change of Assumptions	0	130,333
Changes in Proportion and Differences Between	6,853	101,446
Total	\$71,470	\$240,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,376
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,895)
Total	\$10,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,245

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$102,494)
2022	(64,802)
2023	(24,151)
2024	22,740
2025	0
Thereafter	0
Total	(\$168,707)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,019,816	\$625,524	\$295,272

PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

Net Pension Liability as of 2019	\$742,317
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,972)
- Net Difference Between Projected and Actual Investment	88,622
- Change of Assumptions	(49,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,876)
Pension Expense/Income	10,481
Contributions	(125,245)
Total Activity in FY 2020	(116,793)
Net Pension Liability as of 2020	\$625,524

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1048000
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$810,598 Proportionate Share: 0.0001501

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$539,386	\$453,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,032	\$6,087
Net Difference Between Projected and Actual	38,800	0
Change of Assumptions	0	94,462
Changes in Proportion and Differences Between	36,068	36,160
Total	\$82,900	\$136,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,823
Total	\$49,334

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,784

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$35,554)
2022	(16,895)
2023	(17,840)
2024	16,480
2025	0
Thereafter	0
Total	(\$53,809)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$739,133	\$453,361	\$214,004

PERF Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 1048000

Net Pension Liability as of 2019	\$539,386
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,338)
- Net Difference Between Projected and Actual Investment	64,295
- Change of Assumptions	(35,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,585)
Pension Expense/Income	49,334
Contributions	(90,784)
Total Activity in FY 2020	(86,025)
Net Pension Liability as of 2020	\$453,361

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1049000
 Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$2,912,781 Proportionate Share: 0.0005395

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,788,700	\$1,629,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,870	\$21,878
Net Difference Between Projected and Actual	139,459	0
Change of Assumptions	0	339,520
Changes in Proportion and Differences Between	78,034	5,814
Total	\$246,363	\$367,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,827
Total	\$190,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,215

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$106,546)
2022	(46,451)
2023	(27,091)
2024	59,239
2025	0
Thereafter	0
Total	(\$120,849)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,656,644	\$1,629,503	\$769,189

PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

Net Pension Liability as of 2019	\$1,788,700
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,372)
- Net Difference Between Projected and Actual Investment	224,006
- Change of Assumptions	(145,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,201)
Pension Expense/Income	190,058
Contributions	(326,215)
Total Activity in FY 2020	(159,197)
Net Pension Liability as of 2020	\$1,629,503

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1050000
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$396,774 Proportionate Share: 0.0000735

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$273,329	\$221,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,933	\$2,981
Net Difference Between Projected and Actual	19,000	0
Change of Assumptions	0	46,255
Changes in Proportion and Differences Between	25,236	29,561
Total	\$48,169	\$78,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,879
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	159
Total	\$18,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,438

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,915)
2022	(5,768)
2023	(11,016)
2024	8,071
2025	0
Thereafter	0
Total	(\$30,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$361,934	\$221,999	\$104,792

PERF Net Pension Liability - Unaudited

TOWN OF CLOVERDALE - 1050000

Net Pension Liability as of 2019	\$273,329
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,286)
- Net Difference Between Projected and Actual Investment	31,920
- Change of Assumptions	(16,603)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,961)
Pension Expense/Income	18,038
Contributions	(44,438)
Total Activity in FY 2020	(51,330)
Net Pension Liability as of 2020	\$221,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1051000
 Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$20,750 Proportionate Share: 0.0000038

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,271	\$11,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203	\$154
Net Difference Between Projected and Actual	982	0
Change of Assumptions	0	2,391
Changes in Proportion and Differences Between	7,014	1
Total	\$8,199	\$2,546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,141
Total	\$4,065

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,324

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$1,956
2022	2,148
2023	1,132
2024	417
2025	0
Thereafter	0
Total	\$5,653

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,712	\$11,477	\$5,418

PERF Net Pension Liability - Unaudited
GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000

Net Pension Liability as of 2019	\$7,271
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(144)
- Net Difference Between Projected and Actual Investment	1,326
- Change of Assumptions	(1,603)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,886
Pension Expense/Income	4,065
Contributions	(2,324)
Total Activity in FY 2020	4,206
Net Pension Liability as of 2020	\$11,477

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1052000
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$9,573,809 Proportionate Share: 0.0017734

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,865,827	\$5,356,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,899	\$71,916
Net Difference Between Projected and Actual	458,418	0
Change of Assumptions	0	1,116,043
Changes in Proportion and Differences Between	124,874	13,979
Total	\$678,191	\$1,201,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$431,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	89,988
Total	\$521,361

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,053,279

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$450,839)
2022	(177,838)
2023	(89,796)
2024	194,726
2025	0
Thereafter	0
Total	(\$523,747)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,732,700	\$5,356,367	\$2,528,414

PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

Net Pension Liability as of 2019	\$5,865,827
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(132,342)
- Net Difference Between Projected and Actual Investment	735,681
- Change of Assumptions	(479,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101,191)
Pension Expense/Income	521,361
Contributions	(1,053,279)
Total Activity in FY 2020	(509,460)
Net Pension Liability as of 2020	\$5,356,367

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1054000
 Submission Unit Name: KNOX COUNTY

Wages: \$7,866,215 Proportionate Share: 0.0014571

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,716,656	\$4,401,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,973	\$59,089
Net Difference Between Projected and Actual	376,656	0
Change of Assumptions	0	916,988
Changes in Proportion and Differences Between	338,443	0
Total	\$793,072	\$976,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$354,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	200,597
Total	\$555,031

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$880,144

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$255,530)
2022	(42,344)
2023	(45,127)
2024	159,996
2025	0
Thereafter	0
Total	(\$183,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,175,154	\$4,401,016	\$2,077,451

PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

Net Pension Liability as of 2019	\$4,716,656
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(106,011)
- Net Difference Between Projected and Actual Investment	599,600
- Change of Assumptions	(405,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,813)
Pension Expense/Income	555,031
Contributions	(880,144)
Total Activity in FY 2020	(315,640)
Net Pension Liability as of 2020	\$4,401,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1055000
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$3,692,113 Proportionate Share: 0.0006839

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,265,952	\$2,065,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,597	\$27,734
Net Difference Between Projected and Actual	176,786	0
Change of Assumptions	0	430,395
Changes in Proportion and Differences Between	25,079	11,705
Total	\$238,462	\$469,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,356
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,970
Total	\$171,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$413,516

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$202,590)
2022	(69,905)
2023	(33,971)
2024	75,094
2025	0
Thereafter	0
Total	(\$231,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,367,708	\$2,065,648	\$975,066

PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

Net Pension Liability as of 2019	\$2,265,952
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,139)
- Net Difference Between Projected and Actual Investment	283,892
- Change of Assumptions	(184,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,294)
Pension Expense/Income	171,326
Contributions	(413,516)
Total Activity in FY 2020	(200,304)
Net Pension Liability as of 2020	\$2,065,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1056000
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$969,702 Proportionate Share: 0.0001796

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$582,022	\$542,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,611	\$7,283
Net Difference Between Projected and Actual	46,426	0
Change of Assumptions	0	113,027
Changes in Proportion and Differences Between	13,000	1,644
Total	\$69,037	\$121,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,024
Total	\$46,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,607

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$49,426)
2022	(17,513)
2023	(5,699)
2024	19,721
2025	0
Thereafter	0
Total	(\$52,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$884,399	\$542,463	\$256,064

PERF Net Pension Liability - Unaudited

TOWN OF NEW WHITELAND - 1056000

Net Pension Liability as of 2019	\$582,022
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,084)
- Net Difference Between Projected and Actual Investment	73,937
- Change of Assumptions	(49,887)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,371
Pension Expense/Income	46,711
Contributions	(108,607)
Total Activity in FY 2020	(39,559)
Net Pension Liability as of 2020	\$542,463

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1057000
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$463,297 Proportionate Share: 0.0000858

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$286,219	\$259,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,591	\$3,479
Net Difference Between Projected and Actual	22,179	0
Change of Assumptions	0	53,996
Changes in Proportion and Differences Between	656	31,123
Total	\$27,426	\$88,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,060)
Total	\$3,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,889

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$43,719)
2022	(22,135)
2023	(4,739)
2024	9,421
2025	0
Thereafter	0
Total	(\$61,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$422,502	\$259,150	\$122,329

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, HOWARD COUNTY - 1057000

Net Pension Liability as of 2019	\$286,219
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,467)
- Net Difference Between Projected and Actual Investment	35,708
- Change of Assumptions	(22,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,714
Pension Expense/Income	3,811
Contributions	(51,889)
Total Activity in FY 2020	(27,069)
Net Pension Liability as of 2020	\$259,150

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1058000
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,172,806 Proportionate Share: 0.0005877

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,048,148	\$1,775,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,449	\$23,833
Net Difference Between Projected and Actual	151,919	0
Change of Assumptions	0	369,854
Changes in Proportion and Differences Between	52,100	88,331
Total	\$235,468	\$482,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	763
Total	\$143,719

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$355,337

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$177,214)
2022	(79,738)
2023	(54,129)
2024	64,531
2025	0
Thereafter	0
Total	(\$246,550)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,893,994	\$1,775,086	\$837,910

PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

Net Pension Liability as of 2019	\$2,048,148
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,618)
- Net Difference Between Projected and Actual Investment	248,730
- Change of Assumptions	(147,661)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115,895)
Pension Expense/Income	143,719
Contributions	(355,337)
Total Activity in FY 2020	(273,062)
Net Pension Liability as of 2020	\$1,775,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1059000
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$115,248 Proportionate Share: 0.0000213

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$72,381	\$64,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,140	\$864
Net Difference Between Projected and Actual	5,506	0
Change of Assumptions	0	13,405
Changes in Proportion and Differences Between	1,817	1,657
Total	\$8,463	\$15,926

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,181
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	587
Total	\$5,768

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,908

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,844)
2022	(2,458)
2023	(1,499)
2024	2,338
2025	0
Thereafter	0
Total	(\$7,463)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,887	\$64,334	\$30,368

PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

Net Pension Liability as of 2019	\$72,381
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,641)
- Net Difference Between Projected and Actual Investment	8,927
- Change of Assumptions	(5,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,640)
Pension Expense/Income	5,768
Contributions	(12,908)
Total Activity in FY 2020	(8,047)
Net Pension Liability as of 2020	\$64,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1060000
 Submission Unit Name: SPENCER COUNTY

Wages: \$3,863,748 Proportionate Share: 0.0007157

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,305,612	\$2,161,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,299	\$29,024
Net Difference Between Projected and Actual	185,006	0
Change of Assumptions	0	450,407
Changes in Proportion and Differences Between	62,585	0
Total	\$285,890	\$479,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,059
Total	\$197,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$432,740

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$191,406)
2022	(61,396)
2023	(19,325)
2024	78,586
2025	0
Thereafter	0
Total	(\$193,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,524,300	\$2,161,696	\$1,020,405

PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

Net Pension Liability as of 2019	\$2,305,612
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,777)
- Net Difference Between Projected and Actual Investment	293,986
- Change of Assumptions	(200,283)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,748
Pension Expense/Income	197,150
Contributions	(432,740)
Total Activity in FY 2020	(143,916)
Net Pension Liability as of 2020	\$2,161,696

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1060001
 Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$175,114 Proportionate Share: 0.0000324

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$92,872	\$97,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,734	\$1,314
Net Difference Between Projected and Actual	8,375	0
Change of Assumptions	0	20,390
Changes in Proportion and Differences Between	15,480	6,574
Total	\$25,589	\$28,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,881
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,264
Total	\$12,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,613

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,730)
2022	(2,488)
2023	1,972
2024	3,557
2025	0
Thereafter	0
Total	(\$2,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$159,546	\$97,861	\$46,194

PERF Net Pension Liability - Unaudited

SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

Net Pension Liability as of 2019	\$92,872
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,039)
- Net Difference Between Projected and Actual Investment	12,765
- Change of Assumptions	(10,315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,046
Pension Expense/Income	12,145
Contributions	(19,613)
Total Activity in FY 2020	4,989
Net Pension Liability as of 2020	\$97,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1061000
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$1,899,290 Proportionate Share: 0.0003518

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,199,738	\$1,062,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,826	\$14,266
Net Difference Between Projected and Actual	90,939	0
Change of Assumptions	0	221,396
Changes in Proportion and Differences Between	20,120	31,654
Total	\$129,885	\$267,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,574
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106)
Total	\$85,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,466

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$105,618)
2022	(44,045)
2023	(26,398)
2024	38,630
2025	0
Thereafter	0
Total	(\$137,431)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,732,358	\$1,062,575	\$501,577

PERF Net Pension Liability - Unaudited
EASTBROOK COMMUNITY SCHOOL CORP - 1061000

Net Pension Liability as of 2019	\$1,199,738
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,209)
- Net Difference Between Projected and Actual Investment	147,648
- Change of Assumptions	(91,243)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,361)
Pension Expense/Income	85,468
Contributions	(210,466)
Total Activity in FY 2020	(137,163)
Net Pension Liability as of 2020	\$1,062,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1062000
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$416,424 Proportionate Share: 0.0000771

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$249,863	\$232,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,126	\$3,127
Net Difference Between Projected and Actual	19,930	0
Change of Assumptions	0	48,521
Changes in Proportion and Differences Between	4,719	3,192
Total	\$28,775	\$54,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(520)
Total	\$18,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,638

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,540)
2022	(8,547)
2023	(2,443)
2024	8,465
2025	0
Thereafter	0
Total	(\$26,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$379,661	\$232,872	\$109,925

PERF Net Pension Liability - Unaudited

LOGOOTE Community School Corporation - 1062000

Net Pension Liability as of 2019	\$249,863
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,617)
- Net Difference Between Projected and Actual Investment	31,740
- Change of Assumptions	(21,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,705
Pension Expense/Income	18,234
Contributions	(46,638)
Total Activity in FY 2020	(16,991)
Net Pension Liability as of 2020	\$232,872

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1063000
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$2,481,345 Proportionate Share: 0.0004596

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,432,084	\$1,388,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,594	\$18,638
Net Difference Between Projected and Actual	118,805	0
Change of Assumptions	0	289,237
Changes in Proportion and Differences Between	90,702	0
Total	\$234,101	\$307,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,650
Total	\$141,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,911

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$102,674)
2022	(21,144)
2023	(420)
2024	50,464
2025	0
Thereafter	0
Total	(\$73,774)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,263,195	\$1,388,173	\$655,272

PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

Net Pension Liability as of 2019	\$1,432,084
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,965)
- Net Difference Between Projected and Actual Investment	186,496
- Change of Assumptions	(133,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,901
Pension Expense/Income	141,446
Contributions	(277,911)
Total Activity in FY 2020	(43,911)
Net Pension Liability as of 2020	\$1,388,173

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1066000
 Submission Unit Name: TOWN OF LYNN

Wages: \$239,689 Proportionate Share: 0.0000444

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$145,753	\$134,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,376	\$1,801
Net Difference Between Projected and Actual	11,477	0
Change of Assumptions	0	27,942
Changes in Proportion and Differences Between	3,761	3,196
Total	\$17,614	\$32,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	740
Total	\$11,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,845

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,795)
2022	(5,535)
2023	(1,870)
2024	4,875
2025	0
Thereafter	0
Total	(\$15,325)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$218,638	\$134,106	\$63,303

PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

Net Pension Liability as of 2019	\$145,753
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,284)
- Net Difference Between Projected and Actual Investment	18,366
- Change of Assumptions	(12,130)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	706
Pension Expense/Income	11,540
Contributions	(26,845)
Total Activity in FY 2020	(11,647)
Net Pension Liability as of 2020	\$134,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1067000
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$20,000 Proportionate Share: 0.0000037

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$331	\$11,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198	\$150
Net Difference Between Projected and Actual	956	0
Change of Assumptions	0	2,328
Changes in Proportion and Differences Between	9,937	5,581
Total	\$11,091	\$8,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	570
Total	\$1,470

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$552)
2022	537
2023	2,641
2024	406
2025	0
Thereafter	0
Total	\$3,032

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,220	\$11,175	\$5,275

PERF Net Pension Liability - Unaudited
LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

Net Pension Liability as of 2019	\$331
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	972
- Change of Assumptions	(2,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,335
Pension Expense/Income	1,470
Contributions	(1,680)
Total Activity in FY 2020	10,844
Net Pension Liability as of 2020	\$11,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1069000
 Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,700,333 Proportionate Share: 0.0003150

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,044,400	\$951,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,857	\$12,774
Net Difference Between Projected and Actual	81,427	0
Change of Assumptions	0	198,237
Changes in Proportion and Differences Between	53,026	2,760
Total	\$151,310	\$213,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,623
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,456
Total	\$103,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,428

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$67,417)
2022	(13,800)
2023	(15,831)
2024	34,587
2025	0
Thereafter	0
Total	(\$62,461)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,551,145	\$951,424	\$449,109

PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

Net Pension Liability as of 2019	\$1,044,400
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,572)
- Net Difference Between Projected and Actual Investment	130,793
- Change of Assumptions	(84,936)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,912)
Pension Expense/Income	103,079
Contributions	(190,428)
Total Activity in FY 2020	(92,976)
Net Pension Liability as of 2020	\$951,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1071000
 Submission Unit Name: CITY OF JASPER

Wages: \$8,306,732 Proportionate Share: 0.0015387

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,158,213	\$4,647,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,340	\$62,398
Net Difference Between Projected and Actual	397,749	0
Change of Assumptions	0	968,341
Changes in Proportion and Differences Between	47,843	115,920
Total	\$527,932	\$1,146,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,283
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,382)
Total	\$333,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$903,823

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$504,091)
2022	(186,510)
2023	(97,081)
2024	168,955
2025	0
Thereafter	0
Total	(\$618,727)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,576,974	\$4,647,481	\$2,193,792

PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

Net Pension Liability as of 2019	\$5,158,213
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(116,646)
- Net Difference Between Projected and Actual Investment	641,565
- Change of Assumptions	(408,753)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,976)
Pension Expense/Income	333,901
Contributions	(903,823)
Total Activity in FY 2020	(510,732)
Net Pension Liability as of 2020	\$4,647,481

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1072000
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$830,728 Proportionate Share: 0.0001539

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$508,980	\$464,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,236	\$6,241
Net Difference Between Projected and Actual	39,783	0
Change of Assumptions	0	96,853
Changes in Proportion and Differences Between	8,360	3,281
Total	\$56,379	\$106,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,469
Total	\$38,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,042

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,477)
2022	(14,000)
2023	(7,419)
2024	16,900
2025	0
Thereafter	0
Total	(\$49,996)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$757,845	\$464,839	\$219,422

PERF Net Pension Liability - Unaudited
CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000

Net Pension Liability as of 2019	\$508,980
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,483)
- Net Difference Between Projected and Actual Investment	63,841
- Change of Assumptions	(41,636)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(726)
Pension Expense/Income	38,905
Contributions	(93,042)
Total Activity in FY 2020	(44,141)
Net Pension Liability as of 2020	\$464,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1073000
 Submission Unit Name: CARROLL COUNTY

Wages: \$4,057,354 Proportionate Share: 0.0007516

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,484,086	\$2,270,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,220	\$30,479
Net Difference Between Projected and Actual	194,286	0
Change of Assumptions	0	473,000
Changes in Proportion and Differences Between	9,668	73,210
Total	\$244,174	\$576,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$182,824
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(59,907)
Total	\$122,917

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$449,661

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$295,772)
2022	(82,411)
2023	(36,860)
2024	82,528
2025	0
Thereafter	0
Total	(\$332,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,701,081	\$2,270,128	\$1,071,589

PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

Net Pension Liability as of 2019	\$2,484,086
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(56,037)
- Net Difference Between Projected and Actual Investment	311,702
- Change of Assumptions	(203,515)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,636
Pension Expense/Income	122,917
Contributions	(449,661)
Total Activity in FY 2020	(213,958)
Net Pension Liability as of 2020	\$2,270,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1074000
 Submission Unit Name: VERMILLION COUNTY

Wages: \$3,098,527 Proportionate Share: 0.0005739

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,896,446	\$1,733,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,711	\$23,273
Net Difference Between Projected and Actual	148,351	0
Change of Assumptions	0	361,169
Changes in Proportion and Differences Between	1,707	14,300
Total	\$180,769	\$398,742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,533)
Total	\$129,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,726

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$186,502)
2022	(66,726)
2023	(27,761)
2024	63,016
2025	0
Thereafter	0
Total	(\$217,973)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,826,039	\$1,733,404	\$818,234

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

Net Pension Liability as of 2019	\$1,896,446
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,779)
- Net Difference Between Projected and Actual Investment	237,991
- Change of Assumptions	(155,433)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,839
Pension Expense/Income	129,066
Contributions	(344,726)
Total Activity in FY 2020	(163,042)
Net Pension Liability as of 2020	\$1,733,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1075000
 Submission Unit Name: PORTER COUNTY

Wages: \$26,676,164 Proportionate Share: 0.0049413

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$16,099,296	\$14,924,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$264,422	\$200,383
Net Difference Between Projected and Actual	1,277,311	0
Change of Assumptions	0	3,109,678
Changes in Proportion and Differences Between	569,357	3,165
Total	\$2,111,090	\$3,313,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,201,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	311,321
Total	\$1,513,274

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,987,135

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,187,264)
2022	(379,191)
2023	(178,253)
2024	542,572
2025	0
Thereafter	0
Total	(\$1,202,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,332,296	\$14,924,674	\$7,045,027

PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

Net Pension Liability as of 2019	\$16,099,296
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(362,265)
- Net Difference Between Projected and Actual Investment	2,038,284
- Change of Assumptions	(1,363,150)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,630)
Pension Expense/Income	1,513,274
Contributions	(2,987,135)
Total Activity in FY 2020	(1,174,622)
Net Pension Liability as of 2020	\$14,924,674

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1076000
 Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,174,550 Proportionate Share: 0.0002176

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$783,631	\$657,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,644	\$8,824
Net Difference Between Projected and Actual	56,249	0
Change of Assumptions	0	136,941
Changes in Proportion and Differences Between	1,492	112,891
Total	\$69,385	\$258,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,925)
Total	\$5

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,550

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$118,491)
2022	(68,378)
2023	(26,295)
2024	23,893
2025	0
Thereafter	0
Total	(\$189,271)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,071,521	\$657,238	\$310,242

PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

Net Pension Liability as of 2019	\$783,631
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,930)
- Net Difference Between Projected and Actual Investment	93,289
- Change of Assumptions	(51,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,278)
Pension Expense/Income	5
Contributions	(131,550)
Total Activity in FY 2020	(126,393)
Net Pension Liability as of 2020	\$657,238

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1077000
 Submission Unit Name: STARKE COUNTY

Wages: \$5,018,472 Proportionate Share: 0.0009296

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,097,175	\$2,807,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,745	\$37,698
Net Difference Between Projected and Actual	240,299	0
Change of Assumptions	0	585,020
Changes in Proportion and Differences Between	157,871	20,702
Total	\$447,915	\$643,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$226,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	93,642
Total	\$319,764

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$562,069

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$195,227)
2022	(51,934)
2023	(50,416)
2024	102,072
2025	0
Thereafter	0
Total	(\$195,505)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,577,601	\$2,807,759	\$1,325,371

PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

Net Pension Liability as of 2019	\$3,097,175
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(69,965)
- Net Difference Between Projected and Actual Investment	386,695
- Change of Assumptions	(249,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,818)
Pension Expense/Income	319,764
Contributions	(562,069)
Total Activity in FY 2020	(289,416)
Net Pension Liability as of 2020	\$2,807,759

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1077001
 Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$40,761 Proportionate Share: 0.0000076

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$26,441	\$22,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$407	\$308
Net Difference Between Projected and Actual	1,965	0
Change of Assumptions	0	4,783
Changes in Proportion and Differences Between	33	6,629
Total	\$2,405	\$11,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,342)
Total	(\$4,493)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,565

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,117)
2022	(1,338)
2023	(696)
2024	836
2025	0
Thereafter	0
Total	(\$9,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,424	\$22,955	\$10,836

PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

Net Pension Liability as of 2019	\$26,441
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(601)
- Net Difference Between Projected and Actual Investment	3,215
- Change of Assumptions	(1,915)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,873
Pension Expense/Income	(4,493)
Contributions	(4,565)
Total Activity in FY 2020	(3,486)
Net Pension Liability as of 2020	\$22,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1078000
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$612,235 Proportionate Share: 0.0001134

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$378,760	\$342,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,068	\$4,599
Net Difference Between Projected and Actual	29,314	0
Change of Assumptions	0	71,365
Changes in Proportion and Differences Between	618	44,790
Total	\$36,000	\$120,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,733)
Total	(\$3,149)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,570

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$62,693)
2022	(28,129)
2023	(6,384)
2024	12,452
2025	0
Thereafter	0
Total	(\$84,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$558,412	\$342,513	\$161,679

PERF Net Pension Liability - Unaudited
NORTH WHITE SCHOOL CORPORATION - 1078000

Net Pension Liability as of 2019	\$378,760
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,560)
- Net Difference Between Projected and Actual Investment	47,217
- Change of Assumptions	(30,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,090
Pension Expense/Income	(3,149)
Contributions	(68,570)
Total Activity in FY 2020	(36,247)
Net Pension Liability as of 2020	\$342,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1079000
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$181,730 Proportionate Share: 0.0000337

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$110,389	\$101,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,803	\$1,367
Net Difference Between Projected and Actual	8,711	0
Change of Assumptions	0	21,208
Changes in Proportion and Differences Between	3,986	3,169
Total	\$14,500	\$25,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,993)
Total	\$6,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,354

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,433)
2022	(2,145)
2023	(1,365)
2024	3,699
2025	0
Thereafter	0
Total	(\$11,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$165,948	\$101,787	\$48,048

PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

Net Pension Liability as of 2019	\$110,389
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,487)
- Net Difference Between Projected and Actual Investment	13,929
- Change of Assumptions	(9,233)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,339
Pension Expense/Income	6,204
Contributions	(20,354)
Total Activity in FY 2020	(8,602)
Net Pension Liability as of 2020	\$101,787

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1080000

Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$919,094 Proportionate Share: 0.0001702

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$549,302	\$514,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,108	\$6,902
Net Difference Between Projected and Actual	43,996	0
Change of Assumptions	0	107,111
Changes in Proportion and Differences Between	77,299	4,617
Total	\$130,403	\$118,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,401
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,624
Total	\$76,025

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,935

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,923)
2022	14,848
2023	(4,840)
2024	18,688
2025	0
Thereafter	0
Total	\$11,773

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$838,111	\$514,071	\$242,662

PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

Net Pension Liability as of 2019	\$549,302
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,339)
- Net Difference Between Projected and Actual Investment	69,960
- Change of Assumptions	(47,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,422)
Pension Expense/Income	76,025
Contributions	(102,935)
Total Activity in FY 2020	(35,231)
Net Pension Liability as of 2020	\$514,071

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1081000
 Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,162,115 Proportionate Share: 0.0004005

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,277,077	\$1,209,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,432	\$16,241
Net Difference Between Projected and Actual	103,528	0
Change of Assumptions	0	252,044
Changes in Proportion and Differences Between	41,834	12,871
Total	\$166,794	\$281,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,140
Total	\$101,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,148

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$113,755)
2022	(37,011)
2023	(7,573)
2024	43,977
2025	0
Thereafter	0
Total	(\$114,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,972,170	\$1,209,668	\$571,010

PERF Net Pension Liability - Unaudited
PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000

Net Pension Liability as of 2019	\$1,277,077
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,626)
- Net Difference Between Projected and Actual Investment	163,892
- Change of Assumptions	(113,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,413
Pension Expense/Income	101,560
Contributions	(242,148)
Total Activity in FY 2020	(67,409)
Net Pension Liability as of 2020	\$1,209,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1082000
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,415,904 Proportionate Share: 0.0002623

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$902,282	\$792,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,036	\$10,637
Net Difference Between Projected and Actual	67,804	0
Change of Assumptions	0	165,072
Changes in Proportion and Differences Between	6,912	64,685
Total	\$88,752	\$240,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,503)
Total	\$44,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,390

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$98,750)
2022	(49,695)
2023	(31,998)
2024	28,801
2025	0
Thereafter	0
Total	(\$151,642)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,291,636	\$792,249	\$373,973

PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

Net Pension Liability as of 2019	\$902,282
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,493)
- Net Difference Between Projected and Actual Investment	110,453
- Change of Assumptions	(67,188)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,715)
Pension Expense/Income	44,300
Contributions	(109,390)
Total Activity in FY 2020	(110,033)
Net Pension Liability as of 2020	\$792,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1083000
 Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$1,086,513 Proportionate Share: 0.0002013

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$629,945	\$608,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,772	\$8,163
Net Difference Between Projected and Actual	52,035	0
Change of Assumptions	0	126,683
Changes in Proportion and Differences Between	69,723	0
Total	\$132,530	\$134,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,425
Total	\$85,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,686

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,709)
2022	3,151
2023	(861)
2024	22,103
2025	0
Thereafter	0
Total	(\$2,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$991,256	\$608,005	\$287,002

PERF Net Pension Liability - Unaudited
LINTON-STOCKTON SCHOOL CORPORATION - 1083000

Net Pension Liability as of 2019	\$629,945
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,072)
- Net Difference Between Projected and Actual Investment	81,811
- Change of Assumptions	(58,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,960
Pension Expense/Income	85,390
Contributions	(121,686)
Total Activity in FY 2020	(21,940)
Net Pension Liability as of 2020	\$608,005

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1084000
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$8,229,918 Proportionate Share: 0.0015245

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,052,451	\$4,604,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,580	\$61,823
Net Difference Between Projected and Actual	394,079	0
Change of Assumptions	0	959,404
Changes in Proportion and Differences Between	163,822	35,483
Total	\$639,481	\$1,056,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$370,829
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55,505
Total	\$426,334

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$910,621

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$401,383)
2022	(104,734)
2023	(78,508)
2024	167,396
2025	0
Thereafter	0
Total	(\$417,229)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,507,050	\$4,604,591	\$2,173,546

PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

Net Pension Liability as of 2019	\$5,052,451
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(114,030)
- Net Difference Between Projected and Actual Investment	632,896
- Change of Assumptions	(411,290)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,149)
Pension Expense/Income	426,334
Contributions	(910,621)
Total Activity in FY 2020	(447,860)
Net Pension Liability as of 2020	\$4,604,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1085000
 Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$3,055,193 Proportionate Share: 0.0005659

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,842,573	\$1,709,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,283	\$22,949
Net Difference Between Projected and Actual	146,283	0
Change of Assumptions	0	356,134
Changes in Proportion and Differences Between	139,128	6,680
Total	\$315,694	\$385,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66,031
Total	\$203,684

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$334,491

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$106,177)
2022	(4,242)
2023	(21,787)
2024	62,137
2025	0
Thereafter	0
Total	(\$70,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,786,644	\$1,709,241	\$806,828

PERF Net Pension Liability - Unaudited
LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000

Net Pension Liability as of 2019	\$1,842,573
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,457)
- Net Difference Between Projected and Actual Investment	233,377
- Change of Assumptions	(156,243)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,202)
Pension Expense/Income	203,684
Contributions	(334,491)
Total Activity in FY 2020	(133,332)
Net Pension Liability as of 2020	\$1,709,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1086000
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$5,811,300 Proportionate Share: 0.0010764

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,515,927	\$3,251,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,601	\$43,651
Net Difference Between Projected and Actual	278,246	0
Change of Assumptions	0	677,404
Changes in Proportion and Differences Between	144,633	244
Total	\$480,480	\$721,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$261,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	89,312
Total	\$351,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$650,868

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$245,058)
2022	(72,961)
2023	(40,993)
2024	118,193
2025	0
Thereafter	0
Total	(\$240,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,300,484	\$3,251,152	\$1,534,671

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

Net Pension Liability as of 2019	\$3,515,927
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(79,150)
- Net Difference Between Projected and Actual Investment	444,435
- Change of Assumptions	(295,980)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,354)
Pension Expense/Income	351,142
Contributions	(650,868)
Total Activity in FY 2020	(264,775)
Net Pension Liability as of 2020	\$3,251,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1087000
 Submission Unit Name: TOWN OF FREMONT

Wages: \$788,693 Proportionate Share: 0.0001461

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$482,539	\$441,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,818	\$5,925
Net Difference Between Projected and Actual	37,766	0
Change of Assumptions	0	91,944
Changes in Proportion and Differences Between	1,345	9,101
Total	\$46,929	\$106,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,120)
Total	\$29,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,333

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$50,363)
2022	(18,840)
2023	(6,880)
2024	16,042
2025	0
Thereafter	0
Total	(\$60,041)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$719,436	\$441,280	\$208,301

PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

Net Pension Liability as of 2019	\$482,539
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,884)
- Net Difference Between Projected and Actual Investment	60,574
- Change of Assumptions	(39,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,561
Pension Expense/Income	29,418
Contributions	(88,333)
Total Activity in FY 2020	(41,259)
Net Pension Liability as of 2020	\$441,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1088000
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$1,998,422 Proportionate Share: 0.0003702

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,240,060	\$1,118,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,810	\$15,013
Net Difference Between Projected and Actual	95,696	0
Change of Assumptions	0	232,976
Changes in Proportion and Differences Between	18,130	36,261
Total	\$133,636	\$284,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,050
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,462
Total	\$92,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$223,823

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$112,737)
2022	(56,801)
2023	(21,725)
2024	40,649
2025	0
Thereafter	0
Total	(\$150,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,822,965	\$1,118,150	\$527,810

PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

Net Pension Liability as of 2019	\$1,240,060
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,039)
- Net Difference Between Projected and Actual Investment	154,310
- Change of Assumptions	(98,448)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,422)
Pension Expense/Income	92,512
Contributions	(223,823)
Total Activity in FY 2020	(121,910)
Net Pension Liability as of 2020	\$1,118,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1089000
 Submission Unit Name: TOWN OF HANOVER

Wages: \$463,806 Proportionate Share: 0.0000859

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$311,668	\$259,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,597	\$3,483
Net Difference Between Projected and Actual	22,205	0
Change of Assumptions	0	54,059
Changes in Proportion and Differences Between	9,130	28,666
Total	\$35,932	\$86,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,044)
Total	\$12,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,706

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$33,117)
2022	(15,152)
2023	(11,439)
2024	9,432
2025	0
Thereafter	0
Total	(\$50,276)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$422,995	\$259,452	\$122,471

PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

Net Pension Liability as of 2019	\$311,668
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,139)
- Net Difference Between Projected and Actual Investment	36,937
- Change of Assumptions	(20,247)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,912)
Pension Expense/Income	12,851
Contributions	(49,706)
Total Activity in FY 2020	(52,216)
Net Pension Liability as of 2020	\$259,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1090000
 Submission Unit Name: CITY OF PERU

Wages: \$1,683,328 Proportionate Share: 0.0003118

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$997,138	\$941,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,685	\$12,644
Net Difference Between Projected and Actual	80,599	0
Change of Assumptions	0	196,223
Changes in Proportion and Differences Between	79,162	2,479
Total	\$176,446	\$211,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,669
Total	\$112,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,534

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$56,078)
2022	(6,449)
2023	(6,610)
2024	34,237
2025	0
Thereafter	0
Total	(\$34,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,535,387	\$941,759	\$444,547

PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

Net Pension Liability as of 2019	\$997,138
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,363)
- Net Difference Between Projected and Actual Investment	127,731
- Change of Assumptions	(88,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,323
Pension Expense/Income	112,513
Contributions	(188,534)
Total Activity in FY 2020	(55,379)
Net Pension Liability as of 2020	\$941,759

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1091000

Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$3,868,043 Proportionate Share: 0.0007165

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,368,078	\$2,164,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,342	\$29,056
Net Difference Between Projected and Actual	185,213	0
Change of Assumptions	0	450,911
Changes in Proportion and Differences Between	39,502	0
Total	\$263,057	\$479,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,086
Total	\$205,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$429,735

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$190,585)
2022	(70,097)
2023	(34,901)
2024	78,673
2025	0
Thereafter	0
Total	(\$216,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,528,239	\$2,164,112	\$1,021,545

PERF Net Pension Liability - Unaudited
SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000

Net Pension Liability as of 2019	\$2,368,078
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(53,420)
- Net Difference Between Projected and Actual Investment	297,146
- Change of Assumptions	(194,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,319)
Pension Expense/Income	205,372
Contributions	(429,735)
Total Activity in FY 2020	(203,966)
Net Pension Liability as of 2020	\$2,164,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1092000
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$9,578,773 Proportionate Share: 0.0017743

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,524,414	\$5,359,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,948	\$71,953
Net Difference Between Projected and Actual	458,651	0
Change of Assumptions	0	1,116,609
Changes in Proportion and Differences Between	295,440	18,642
Total	\$849,039	\$1,207,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$431,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	86,555
Total	\$518,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,072,823

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$448,368)
2022	(104,014)
2023	(606)
2024	194,823
2025	0
Thereafter	0
Total	(\$358,165)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,737,132	\$5,359,086	\$2,529,697

PERF Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

Net Pension Liability as of 2019	\$5,524,414
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(123,290)
- Net Difference Between Projected and Actual Investment	719,776
- Change of Assumptions	(517,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	310,156
Pension Expense/Income	518,147
Contributions	(1,072,823)
Total Activity in FY 2020	(165,328)
Net Pension Liability as of 2020	\$5,359,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1093000
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$6,929,442 Proportionate Share: 0.0012836

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,257,914	\$3,876,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,689	\$52,053
Net Difference Between Projected and Actual	331,807	0
Change of Assumptions	0	807,800
Changes in Proportion and Differences Between	21,083	59,570
Total	\$421,579	\$919,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$312,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,647)
Total	\$268,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$769,773

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$429,433)
2022	(142,968)
2023	(66,387)
2024	140,944
2025	0
Thereafter	0
Total	(\$497,844)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,320,793	\$3,876,978	\$1,830,085

PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

Net Pension Liability as of 2019	\$4,257,914
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(96,112)
- Net Difference Between Projected and Actual Investment	533,068
- Change of Assumptions	(345,881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,178
Pension Expense/Income	268,584
Contributions	(769,773)
Total Activity in FY 2020	(380,936)
Net Pension Liability as of 2020	\$3,876,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1094000
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$813,162 Proportionate Share: 0.0001506

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$485,514	\$454,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,059	\$6,107
Net Difference Between Projected and Actual	38,930	0
Change of Assumptions	0	94,776
Changes in Proportion and Differences Between	11,302	12,676
Total	\$58,291	\$113,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,160)
Total	\$32,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,010

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$49,340)
2022	(18,301)
2023	(4,164)
2024	16,537
2025	0
Thereafter	0
Total	(\$55,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$741,595	\$454,871	\$214,717

PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

Net Pension Liability as of 2019	\$485,514
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,904)
- Net Difference Between Projected and Actual Investment	61,879
- Change of Assumptions	(42,105)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,024
Pension Expense/Income	32,473
Contributions	(91,010)
Total Activity in FY 2020	(30,643)
Net Pension Liability as of 2020	\$454,871

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1095000
 Submission Unit Name: DELAWARE COUNTY

Wages: \$18,003,389 Proportionate Share: 0.0033348

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,093,777	\$10,072,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,454	\$135,235
Net Difference Between Projected and Actual	862,036	0
Change of Assumptions	0	2,098,669
Changes in Proportion and Differences Between	98,360	60,359
Total	\$1,138,850	\$2,294,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$811,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,429
Total	\$841,607

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,004,978

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$978,243)
2022	(364,163)
2023	(179,182)
2024	366,175
2025	0
Thereafter	0
Total	(\$1,155,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,421,456	\$10,072,411	\$4,754,570

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY - 1095000

Net Pension Liability as of 2019	\$11,093,777
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(250,540)
- Net Difference Between Projected and Actual Investment	1,386,411
- Change of Assumptions	(895,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,702)
Pension Expense/Income	841,607
Contributions	(2,004,978)
Total Activity in FY 2020	(1,021,366)
Net Pension Liability as of 2020	\$10,072,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$11,971,337 Proportionate Share: 0.0022175

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,566,282	\$6,697,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,664	\$89,926
Net Difference Between Projected and Actual	573,217	0
Change of Assumptions	0	1,395,526
Changes in Proportion and Differences Between	55,872	266,610
Total	\$747,753	\$1,752,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$539,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,528)
Total	\$495,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,321,611

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$723,535)
2022	(355,788)
2023	(168,474)
2024	243,488
2025	0
Thereafter	0
Total	(\$1,004,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,919,569	\$6,697,724	\$3,161,587

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

Net Pension Liability as of 2019	\$7,566,282
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(171,614)
- Net Difference Between Projected and Actual Investment	930,856
- Change of Assumptions	(574,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(227,360)
Pension Expense/Income	495,870
Contributions	(1,321,611)
Total Activity in FY 2020	(868,558)
Net Pension Liability as of 2020	\$6,697,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1098000
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,106,810 Proportionate Share: 0.0002050

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$702,987	\$619,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,970	\$8,313
Net Difference Between Projected and Actual	52,992	0
Change of Assumptions	0	129,011
Changes in Proportion and Differences Between	6,097	40,543
Total	\$70,059	\$177,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,496)
Total	\$25,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,957

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$85,893)
2022	(28,373)
2023	(16,052)
2024	22,510
2025	0
Thereafter	0
Total	(\$107,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,009,475	\$619,181	\$292,277

PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

Net Pension Liability as of 2019	\$702,987
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,958)
- Net Difference Between Projected and Actual Investment	86,220
- Change of Assumptions	(52,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,732)
Pension Expense/Income	25,369
Contributions	(123,957)
Total Activity in FY 2020	(83,806)
Net Pension Liability as of 2020	\$619,181

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1100000
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,411,069 Proportionate Share: 0.0002614

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$832,876	\$789,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,988	\$10,600
Net Difference Between Projected and Actual	67,571	0
Change of Assumptions	0	164,505
Changes in Proportion and Differences Between	27,251	58,117
Total	\$108,810	\$233,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,636)
Total	\$19,949

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,377

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$122,143)
2022	(26,043)
2023	(4,929)
2024	28,703
2025	0
Thereafter	0
Total	(\$124,412)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,287,204	\$789,531	\$372,689

PERF Net Pension Liability - Unaudited

TOWN OF CUMBERLAND - 1100000

Net Pension Liability as of 2019	\$832,876
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,666)
- Net Difference Between Projected and Actual Investment	106,939
- Change of Assumptions	(74,150)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,960
Pension Expense/Income	19,949
Contributions	(157,377)
Total Activity in FY 2020	(43,345)
Net Pension Liability as of 2020	\$789,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1102000
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$792,735 Proportionate Share: 0.0001468

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$456,429	\$443,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,856	\$5,953
Net Difference Between Projected and Actual	37,947	0
Change of Assumptions	0	92,385
Changes in Proportion and Differences Between	25,102	11,231
Total	\$70,905	\$109,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,779
Total	\$37,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,784

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,726)
2022	(13,171)
2023	115
2024	16,118
2025	0
Thereafter	0
Total	(\$38,664)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$722,883	\$443,394	\$209,299

PERF Net Pension Liability - Unaudited
NORTH KNOX SCHOOL CORPORATION - 1102000

Net Pension Liability as of 2019	\$456,429
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,183)
- Net Difference Between Projected and Actual Investment	59,521
- Change of Assumptions	(42,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,793
Pension Expense/Income	37,488
Contributions	(88,784)
Total Activity in FY 2020	(13,035)
Net Pension Liability as of 2020	\$443,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1105000
 Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$1,410,811 Proportionate Share: 0.0002613

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$858,325	\$789,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,983	\$10,596
Net Difference Between Projected and Actual	67,545	0
Change of Assumptions	0	164,442
Changes in Proportion and Differences Between	15,149	45,468
Total	\$96,677	\$220,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,560
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,214)
Total	\$53,346

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,006

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$92,583)
2022	(48,796)
2023	(11,141)
2024	28,691
2025	0
Thereafter	0
Total	(\$123,829)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,286,712	\$789,229	\$372,547

PERF Net Pension Liability - Unaudited
WHITKO COMMUNITY SCHOOL CORPORATION - 1105000

Net Pension Liability as of 2019	\$858,325
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,341)
- Net Difference Between Projected and Actual Investment	108,116
- Change of Assumptions	(71,327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,116
Pension Expense/Income	53,346
Contributions	(158,006)
Total Activity in FY 2020	(69,096)
Net Pension Liability as of 2020	\$789,229

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1107000
 Submission Unit Name: ADAMS COUNTY

Wages: \$6,467,208 Proportionate Share: 0.0011979

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,852,052	\$3,618,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,103	\$48,578
Net Difference Between Projected and Actual	309,653	0
Change of Assumptions	0	753,867
Changes in Proportion and Differences Between	169,757	61,567
Total	\$543,513	\$864,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$291,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	73,843
Total	\$365,228

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$697,277

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$303,055)
2022	(112,445)
2023	(36,533)
2024	131,534
2025	0
Thereafter	0
Total	(\$320,499)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,898,783	\$3,618,130	\$1,707,898

PERF Net Pension Liability - Unaudited

ADAMS COUNTY - 1107000

Net Pension Liability as of 2019	\$3,852,052
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(86,476)
- Net Difference Between Projected and Actual Investment	491,730
- Change of Assumptions	(335,979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,852
Pension Expense/Income	365,228
Contributions	(697,277)
Total Activity in FY 2020	(233,922)
Net Pension Liability as of 2020	\$3,618,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1107001
 Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$312,409 Proportionate Share: 0.0000579

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$197,643	\$174,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,098	\$2,348
Net Difference Between Projected and Actual	14,967	0
Change of Assumptions	0	36,438
Changes in Proportion and Differences Between	2,062	5,245
Total	\$20,127	\$44,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(789)
Total	\$13,295

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,990

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,274)
2022	(7,672)
2023	(4,315)
2024	6,357
2025	0
Thereafter	0
Total	(\$23,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$285,115	\$174,881	\$82,551

PERF Net Pension Liability - Unaudited

ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

Net Pension Liability as of 2019	\$197,643
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,484)
- Net Difference Between Projected and Actual Investment	24,309
- Change of Assumptions	(14,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,895)
Pension Expense/Income	13,295
Contributions	(34,990)
Total Activity in FY 2020	(22,762)
Net Pension Liability as of 2020	\$174,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1108001
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$6,182,501 Proportionate Share: 0.0011452

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,684,155	\$3,458,956

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,283	\$46,441
Net Difference Between Projected and Actual	296,031	0
Change of Assumptions	0	720,702
Changes in Proportion and Differences Between	288,578	0
Total	\$645,892	\$767,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$278,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	151,379
Total	\$429,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$692,441

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$195,486)
2022	(21,849)
2023	(29,664)
2024	125,748
2025	0
Thereafter	0
Total	(\$121,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,639,274	\$3,458,956	\$1,632,762

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

Net Pension Liability as of 2019	\$3,684,155
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(82,713)
- Net Difference Between Projected and Actual Investment	470,172
- Change of Assumptions	(321,027)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,135)
Pension Expense/Income	429,945
Contributions	(692,441)
Total Activity in FY 2020	(225,199)
Net Pension Liability as of 2020	\$3,458,956

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1108002
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,386,209 Proportionate Share: 0.0002568

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$852,706	\$775,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,742	\$10,414
Net Difference Between Projected and Actual	66,382	0
Change of Assumptions	0	161,610
Changes in Proportion and Differences Between	77,083	3,313
Total	\$157,207	\$175,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,466
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,881
Total	\$102,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,256

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$36,045)
2022	2,938
2023	(13,221)
2024	28,198
2025	0
Thereafter	0
Total	(\$18,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,264,553	\$775,637	\$366,131

PERF Net Pension Liability - Unaudited
MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002

Net Pension Liability as of 2019	\$852,706
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,251)
- Net Difference Between Projected and Actual Investment	106,687
- Change of Assumptions	(69,105)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,491)
Pension Expense/Income	102,347
Contributions	(155,256)
Total Activity in FY 2020	(77,069)
Net Pension Liability as of 2020	\$775,637

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1109000
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$1,913,212 Proportionate Share: 0.0003544

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,195,111	\$1,070,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,965	\$14,372
Net Difference Between Projected and Actual	91,611	0
Change of Assumptions	0	223,032
Changes in Proportion and Differences Between	2,605	53,967
Total	\$113,181	\$291,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,924)
Total	\$48,282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,273

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$145,024)
2022	(49,315)
2023	(22,766)
2024	38,915
2025	0
Thereafter	0
Total	(\$178,190)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,745,161	\$1,070,428	\$505,284

PERF Net Pension Liability - Unaudited
UNION COUNTY/COLLEGE CORNER JSD - 1109000

Net Pension Liability as of 2019	\$1,195,111
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,053)
- Net Difference Between Projected and Actual Investment	148,101
- Change of Assumptions	(93,381)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,641
Pension Expense/Income	48,282
Contributions	(214,273)
Total Activity in FY 2020	(124,683)
Net Pension Liability as of 2020	\$1,070,428

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1110000
 Submission Unit Name: WEST CLARK COMMUNITY SCHOOLS

Wages: \$4,019,510 Proportionate Share: 0.0007445

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,820,872	\$2,248,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,840	\$30,191
Net Difference Between Projected and Actual	192,451	0
Change of Assumptions	0	468,532
Changes in Proportion and Differences Between	0	711,286
Total	\$232,291	\$1,210,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(325,655)
Total	(\$144,558)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$410,898

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$560,556)
2022	(365,858)
2023	(133,052)
2024	81,748
2025	0
Thereafter	0
Total	(\$977,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,666,119	\$2,248,684	\$1,061,466

PERF Net Pension Liability - Unaudited

WEST CLARK COMMUNITY SCHOOLS - 1110000

Net Pension Liability as of 2019	\$2,820,872
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(65,047)
- Net Difference Between Projected and Actual Investment	325,786
- Change of Assumptions	(162,510)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,961)
Pension Expense/Income	(144,558)
Contributions	(410,898)
Total Activity in FY 2020	(572,188)
Net Pension Liability as of 2020	\$2,248,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1111000
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,334,701 Proportionate Share: 0.0006177

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,203,155	\$1,865,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,055	\$25,049
Net Difference Between Projected and Actual	159,674	0
Change of Assumptions	0	388,733
Changes in Proportion and Differences Between	102,610	143,841
Total	\$295,339	\$557,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,310
Total	\$160,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$366,241

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$179,162)
2022	(80,006)
2023	(70,942)
2024	67,826
2025	0
Thereafter	0
Total	(\$262,284)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,041,722	\$1,865,698	\$880,682

PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

Net Pension Liability as of 2019	\$2,203,155
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,333)
- Net Difference Between Projected and Actual Investment	263,812
- Change of Assumptions	(149,724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(195,534)
Pension Expense/Income	160,563
Contributions	(366,241)
Total Activity in FY 2020	(337,457)
Net Pension Liability as of 2020	\$1,865,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1112000
 Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$671,857 Proportionate Share: 0.0001245

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$401,896	\$376,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,662	\$5,049
Net Difference Between Projected and Actual	32,183	0
Change of Assumptions	0	78,351
Changes in Proportion and Differences Between	19,136	2,897
Total	\$57,981	\$86,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,443
Total	\$34,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,248

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$31,985)
2022	(6,430)
2023	(3,571)
2024	13,670
2025	0
Thereafter	0
Total	(\$28,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$613,072	\$376,039	\$177,505

PERF Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 1112000

Net Pension Liability as of 2019	\$401,896
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,029)
- Net Difference Between Projected and Actual Investment	51,180
- Change of Assumptions	(34,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,264
Pension Expense/Income	34,727
Contributions	(75,248)
Total Activity in FY 2020	(25,857)
Net Pension Liability as of 2020	\$376,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1113000
 Submission Unit Name: CITY OF PORTAGE

Wages: \$8,285,249 Proportionate Share: 0.0015347

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,089,798	\$4,635,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,126	\$62,236
Net Difference Between Projected and Actual	396,715	0
Change of Assumptions	0	965,823
Changes in Proportion and Differences Between	89,562	14,630
Total	\$568,403	\$1,042,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$373,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,970
Total	\$442,280

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$926,587

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$388,018)
2022	(177,035)
2023	(77,750)
2024	168,517
2025	0
Thereafter	0
Total	(\$474,286)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,557,277	\$4,635,399	\$2,188,089

PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

Net Pension Liability as of 2019	\$5,089,798
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(114,886)
- Net Difference Between Projected and Actual Investment	637,297
- Change of Assumptions	(413,657)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,846)
Pension Expense/Income	442,280
Contributions	(926,587)
Total Activity in FY 2020	(454,399)
Net Pension Liability as of 2020	\$4,635,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1114000

Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,243,111 Proportionate Share: 0.0002303

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$726,122	\$695,597

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,324	\$9,339
Net Difference Between Projected and Actual	59,532	0
Change of Assumptions	0	144,933
Changes in Proportion and Differences Between	53,592	0
Total	\$125,448	\$154,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,636
Total	\$83,656

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,220

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$44,328)
2022	(7,461)
2023	(2,324)
2024	25,289
2025	0
Thereafter	0
Total	(\$28,824)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,134,059	\$695,597	\$328,349

PERF Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

Net Pension Liability as of 2019	\$726,122
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,242)
- Net Difference Between Projected and Actual Investment	93,854
- Change of Assumptions	(66,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,587
Pension Expense/Income	83,656
Contributions	(139,220)
Total Activity in FY 2020	(30,525)
Net Pension Liability as of 2020	\$695,597

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1115000
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$3,480,331 Proportionate Share: 0.0006447

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,891,488	\$1,947,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,500	\$26,144
Net Difference Between Projected and Actual	166,653	0
Change of Assumptions	0	405,725
Changes in Proportion and Differences Between	639,572	0
Total	\$840,725	\$431,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,821
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	317,254
Total	\$474,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$389,797

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$116,319
2022	193,357
2023	28,389
2024	70,791
2025	0
Thereafter	0
Total	\$408,856

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,174,677	\$1,947,248	\$919,177

PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

Net Pension Liability as of 2019	\$1,891,488
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,730)
- Net Difference Between Projected and Actual Investment	256,059
- Change of Assumptions	(200,527)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,320)
Pension Expense/Income	474,075
Contributions	(389,797)
Total Activity in FY 2020	55,760
Net Pension Liability as of 2020	\$1,947,248

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1116000
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$17,138,990 Proportionate Share: 0.0031747

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,364,349	\$9,588,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,887	\$128,743
Net Difference Between Projected and Actual	820,650	0
Change of Assumptions	0	1,997,915
Changes in Proportion and Differences Between	381,726	0
Total	\$1,372,263	\$2,126,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$772,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	223,952
Total	\$996,186

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,919,147

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$743,831)
2022	(239,479)
2023	(119,677)
2024	348,592
2025	0
Thereafter	0
Total	(\$754,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,633,080	\$9,588,846	\$4,526,309

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

Net Pension Liability as of 2019	\$10,364,349
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(233,300)
- Net Difference Between Projected and Actual Investment	1,310,547
- Change of Assumptions	(873,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,248)
Pension Expense/Income	996,186
Contributions	(1,919,147)
Total Activity in FY 2020	(775,503)
Net Pension Liability as of 2020	\$9,588,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1116001
 Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$3,227,298 Proportionate Share: 0.0005978

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,116,893	\$1,805,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,990	\$24,242
Net Difference Between Projected and Actual	154,529	0
Change of Assumptions	0	376,210
Changes in Proportion and Differences Between	71,500	117,867
Total	\$258,019	\$518,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,967
Total	\$150,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$361,457

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$179,188)
2022	(83,409)
2023	(63,344)
2024	65,641
2025	0
Thereafter	0
Total	(\$260,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,943,729	\$1,805,592	\$852,310

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

Net Pension Liability as of 2019	\$2,116,893
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,307)
- Net Difference Between Projected and Actual Investment	254,589
- Change of Assumptions	(146,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(159,947)
Pension Expense/Income	150,380
Contributions	(361,457)
Total Activity in FY 2020	(311,301)
Net Pension Liability as of 2020	\$1,805,592

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1116002
 Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$8,508,830 Proportionate Share: 0.0015761

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,184,984	\$4,760,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,341	\$63,915
Net Difference Between Projected and Actual	407,417	0
Change of Assumptions	0	991,877
Changes in Proportion and Differences Between	113,494	14,640
Total	\$605,252	\$1,070,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$383,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,883
Total	\$443,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$934,258

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$416,244)
2022	(148,766)
2023	(73,231)
2024	173,061
2025	0
Thereafter	0
Total	(\$465,180)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,761,142	\$4,760,443	\$2,247,115

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

Net Pension Liability as of 2019	\$5,184,984
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(116,871)
- Net Difference Between Projected and Actual Investment	652,498
- Change of Assumptions	(429,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,788)
Pension Expense/Income	443,263
Contributions	(934,258)
Total Activity in FY 2020	(424,541)
Net Pension Liability as of 2020	\$4,760,443

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1117000
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$1,550,327 Proportionate Share: 0.0002872

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$944,257	\$867,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,369	\$11,647
Net Difference Between Projected and Actual	74,240	0
Change of Assumptions	0	180,742
Changes in Proportion and Differences Between	17,313	0
Total	\$106,922	\$192,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,190
Total	\$80,050

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,629

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$75,940)
2022	(28,598)
2023	(12,463)
2024	31,534
2025	0
Thereafter	0
Total	(\$85,467)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,414,250	\$867,457	\$409,474

PERF Net Pension Liability - Unaudited
SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000

Net Pension Liability as of 2019	\$944,257
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,282)
- Net Difference Between Projected and Actual Investment	118,873
- Change of Assumptions	(78,304)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,508)
Pension Expense/Income	80,050
Contributions	(173,629)
Total Activity in FY 2020	(76,800)
Net Pension Liability as of 2020	\$867,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1118000
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,425,726 Proportionate Share: 0.0002641

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$896,333	\$797,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,133	\$10,710
Net Difference Between Projected and Actual	68,269	0
Change of Assumptions	0	166,204
Changes in Proportion and Differences Between	1,871	49,051
Total	\$84,273	\$225,965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,697)
Total	\$34,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,676

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$109,426)
2022	(42,884)
2023	(18,383)
2024	29,001
2025	0
Thereafter	0
Total	(\$141,692)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,300,500	\$797,686	\$376,539

PERF Net Pension Liability - Unaudited
TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000

Net Pension Liability as of 2019	\$896,333
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,312)
- Net Difference Between Projected and Actual Investment	110,636
- Change of Assumptions	(68,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,127
Pension Expense/Income	34,544
Contributions	(159,676)
Total Activity in FY 2020	(98,647)
Net Pension Liability as of 2020	\$797,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1119000
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$513,201 Proportionate Share: 0.0000951

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$285,888	\$287,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,089	\$3,857
Net Difference Between Projected and Actual	24,583	0
Change of Assumptions	0	59,849
Changes in Proportion and Differences Between	24,371	57,286
Total	\$54,043	\$120,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,320)
Total	(\$21,187)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,477

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$69,529)
2022	(10,347)
2023	2,485
2024	10,442
2025	0
Thereafter	0
Total	(\$66,949)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$468,298	\$287,239	\$135,588

PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

Net Pension Liability as of 2019	\$285,888
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,338)
- Net Difference Between Projected and Actual Investment	38,096
- Change of Assumptions	(28,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,092
Pension Expense/Income	(21,187)
Contributions	(57,477)
Total Activity in FY 2020	1,351
Net Pension Liability as of 2020	\$287,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1120000
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$393,239 Proportionate Share: 0.0000728

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$264,736	\$219,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,896	\$2,952
Net Difference Between Projected and Actual	18,819	0
Change of Assumptions	0	45,815
Changes in Proportion and Differences Between	575	28,242
Total	\$23,290	\$77,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,708
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,728)
Total	\$3,980

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,043

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$35,343)
2022	(16,945)
2023	(9,426)
2024	7,995
2025	0
Thereafter	0
Total	(\$53,719)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$358,487	\$219,885	\$103,794

PERF Net Pension Liability - Unaudited
SOUTH HENRY SCHOOL CORPORATION - 1120000

Net Pension Liability as of 2019	\$264,736
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,066)
- Net Difference Between Projected and Actual Investment	31,332
- Change of Assumptions	(17,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,959)
Pension Expense/Income	3,980
Contributions	(44,043)
Total Activity in FY 2020	(44,851)
Net Pension Liability as of 2020	\$219,885

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1121000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,286,645 Proportionate Share: 0.0002383

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$799,825	\$719,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,752	\$9,664
Net Difference Between Projected and Actual	61,600	0
Change of Assumptions	0	149,968
Changes in Proportion and Differences Between	27,165	13,475
Total	\$101,517	\$173,107

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,275
Total	\$64,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,099

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$64,786)
2022	(18,596)
2023	(14,374)
2024	26,166
2025	0
Thereafter	0
Total	(\$71,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,173,454	\$719,760	\$339,755

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

Net Pension Liability as of 2019	\$799,825
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,091)
- Net Difference Between Projected and Actual Investment	99,406
- Change of Assumptions	(63,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,323)
Pension Expense/Income	64,241
Contributions	(144,099)
Total Activity in FY 2020	(80,065)
Net Pension Liability as of 2020	\$719,760

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1122000
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,665,687 Proportionate Share: 0.0003085

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,131,323	\$931,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,509	\$12,511
Net Difference Between Projected and Actual	79,746	0
Change of Assumptions	0	194,146
Changes in Proportion and Differences Between	7,122	98,523
Total	\$103,377	\$305,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,602)
Total	\$41,439

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,705

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$127,242)
2022	(65,522)
2023	(42,912)
2024	33,873
2025	0
Thereafter	0
Total	(\$201,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,519,137	\$931,792	\$439,842

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCH DIST 1 - 1122000

Net Pension Liability as of 2019	\$1,131,323
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,959)
- Net Difference Between Projected and Actual Investment	133,221
- Change of Assumptions	(71,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,112)
Pension Expense/Income	41,439
Contributions	(183,705)
Total Activity in FY 2020	(199,531)
Net Pension Liability as of 2020	\$931,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1123000
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$769,558 Proportionate Share: 0.0001425

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$341,083	\$430,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,626	\$5,779
Net Difference Between Projected and Actual	36,836	0
Change of Assumptions	0	89,679
Changes in Proportion and Differences Between	112,225	20,826
Total	\$156,687	\$116,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,013
Total	\$50,676

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,187

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,999)
2022	23,453
2023	25,302
2024	15,647
2025	0
Thereafter	0
Total	\$40,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$701,708	\$430,406	\$203,168

PERF Net Pension Liability - Unaudited

FRONTIER SCHOOL CORPORATION - 1123000

Net Pension Liability as of 2019	\$341,083
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,185)
- Net Difference Between Projected and Actual Investment	52,958
- Change of Assumptions	(52,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,738
Pension Expense/Income	50,676
Contributions	(86,187)
Total Activity in FY 2020	89,323
Net Pension Liability as of 2020	\$430,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1124000
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$9,246,587 Proportionate Share: 0.0017128

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,751,802	\$5,173,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,657	\$69,459
Net Difference Between Projected and Actual	442,754	0
Change of Assumptions	0	1,077,906
Changes in Proportion and Differences Between	82,815	104,253
Total	\$617,226	\$1,251,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$416,632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,999)
Total	\$407,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,035,618

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$531,865)
2022	(186,535)
2023	(104,062)
2024	188,070
2025	0
Thereafter	0
Total	(\$634,392)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,434,290	\$5,173,331	\$2,442,014

PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

Net Pension Liability as of 2019	\$5,751,802
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(130,108)
- Net Difference Between Projected and Actual Investment	714,627
- Change of Assumptions	(453,923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,082)
Pension Expense/Income	407,633
Contributions	(1,035,618)
Total Activity in FY 2020	(578,471)
Net Pension Liability as of 2020	\$5,173,331

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1125000
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$10,807,346 Proportionate Share: 0.0020019

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,327,875	\$6,046,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,127	\$81,182
Net Difference Between Projected and Actual	517,485	0
Change of Assumptions	0	1,259,844
Changes in Proportion and Differences Between	409,850	3,120
Total	\$1,034,462	\$1,344,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$486,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	198,633
Total	\$685,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,201,879

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$414,277)
2022	(89,241)
2023	(25,981)
2024	219,815
2025	0
Thereafter	0
Total	(\$309,684)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,857,896	\$6,046,527	\$2,854,196

PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

Net Pension Liability as of 2019	\$6,327,875
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(141,615)
- Net Difference Between Projected and Actual Investment	816,588
- Change of Assumptions	(573,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,336
Pension Expense/Income	685,588
Contributions	(1,201,879)
Total Activity in FY 2020	(281,348)
Net Pension Liability as of 2020	\$6,046,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1126000
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$1,759,590 Proportionate Share: 0.0003259

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,031,510	\$984,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,440	\$13,216
Net Difference Between Projected and Actual	84,244	0
Change of Assumptions	0	205,097
Changes in Proportion and Differences Between	40,495	86,490
Total	\$142,179	\$304,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,169)
Total	\$32,105

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,074

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$139,740)
2022	(54,412)
2023	(4,255)
2024	35,783
2025	0
Thereafter	0
Total	(\$162,624)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,604,820	\$984,346	\$464,650

PERF Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 1126000

Net Pension Liability as of 2019	\$1,031,510
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,090)
- Net Difference Between Projected and Actual Investment	133,001
- Change of Assumptions	(93,194)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,088
Pension Expense/Income	32,105
Contributions	(197,074)
Total Activity in FY 2020	(47,164)
Net Pension Liability as of 2020	\$984,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1127000
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$436,951 Proportionate Share: 0.0000809

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$276,634	\$244,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,329	\$3,281
Net Difference Between Projected and Actual	20,912	0
Change of Assumptions	0	50,912
Changes in Proportion and Differences Between	617	28,722
Total	\$25,858	\$82,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,088)
Total	(\$409)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,938

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$43,787)
2022	(16,019)
2023	(6,134)
2024	8,883
2025	0
Thereafter	0
Total	(\$57,057)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$398,373	\$244,350	\$115,343

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, DELAWARE COUNTY - 1127000

Net Pension Liability as of 2019	\$276,634
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,277)
- Net Difference Between Projected and Actual Investment	33,988
- Change of Assumptions	(20,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,254
Pension Expense/Income	(409)
Contributions	(48,938)
Total Activity in FY 2020	(32,284)
Net Pension Liability as of 2020	\$244,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1128000

Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$1,564,505 Proportionate Share: 0.0002898

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$945,579	\$875,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,508	\$11,752
Net Difference Between Projected and Actual	74,912	0
Change of Assumptions	0	182,378
Changes in Proportion and Differences Between	29,066	0
Total	\$119,486	\$194,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,938
Total	\$88,431

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,225

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$70,204)
2022	(25,475)
2023	(10,786)
2024	31,821
2025	0
Thereafter	0
Total	(\$74,644)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,427,053	\$875,310	\$413,181

PERF Net Pension Liability - Unaudited

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

Net Pension Liability as of 2019	\$945,579
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,283)
- Net Difference Between Projected and Actual Investment	119,607
- Change of Assumptions	(79,798)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,001)
Pension Expense/Income	88,431
Contributions	(175,225)
Total Activity in FY 2020	(70,269)
Net Pension Liability as of 2020	\$875,310

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1129000
 Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$676,719 Proportionate Share: 0.0001254

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$469,319	\$378,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,710	\$5,085
Net Difference Between Projected and Actual	32,416	0
Change of Assumptions	0	78,917
Changes in Proportion and Differences Between	935	55,089
Total	\$40,061	\$139,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,872)
Total	(\$369)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,788

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$61,371)
2022	(31,893)
2023	(19,535)
2024	13,769
2025	0
Thereafter	0
Total	(\$99,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$617,503	\$378,757	\$178,788

PERF Net Pension Liability - Unaudited

MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

Net Pension Liability as of 2019	\$469,319
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,802)
- Net Difference Between Projected and Actual Investment	54,600
- Change of Assumptions	(28,003)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,200)
Pension Expense/Income	(369)
Contributions	(75,788)
Total Activity in FY 2020	(90,562)
Net Pension Liability as of 2020	\$378,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1130000
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$3,614,165 Proportionate Share: 0.0006695

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,216,706	\$2,022,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,827	\$27,150
Net Difference Between Projected and Actual	173,064	0
Change of Assumptions	0	421,332
Changes in Proportion and Differences Between	10,884	5,504
Total	\$219,775	\$453,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,200
Total	\$165,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$403,520

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$196,904)
2022	(77,660)
2023	(33,161)
2024	73,514
2025	0
Thereafter	0
Total	(\$234,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,296,799	\$2,022,154	\$954,535

PERF Net Pension Liability - Unaudited
FRANKFORT COMMUNITY SCHOOLS - 1130000

Net Pension Liability as of 2019	\$2,216,706
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,021)
- Net Difference Between Projected and Actual Investment	277,842
- Change of Assumptions	(180,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,053)
Pension Expense/Income	165,053
Contributions	(403,520)
Total Activity in FY 2020	(194,552)
Net Pension Liability as of 2020	\$2,022,154

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1131000
 Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,259,569 Proportionate Share: 0.0002333

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$944,257	\$704,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,485	\$9,461
Net Difference Between Projected and Actual	60,307	0
Change of Assumptions	0	146,821
Changes in Proportion and Differences Between	130,714	145,509
Total	\$203,506	\$301,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,870
Total	\$84,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,064

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,601)
2022	(24,403)
2023	(53,899)
2024	25,618
2025	0
Thereafter	0
Total	(\$98,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,148,832	\$704,658	\$332,626

PERF Net Pension Liability - Unaudited
SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000

Net Pension Liability as of 2019	\$944,257
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,980)
- Net Difference Between Projected and Actual Investment	104,940
- Change of Assumptions	(44,383)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(221,731)
Pension Expense/Income	84,619
Contributions	(141,064)
Total Activity in FY 2020	(239,599)
Net Pension Liability as of 2020	\$704,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1132000
 Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$2,097,302 Proportionate Share: 0.0003885

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,286,992	\$1,173,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,790	\$15,755
Net Difference Between Projected and Actual	100,426	0
Change of Assumptions	0	244,492
Changes in Proportion and Differences Between	0	14,688
Total	\$121,216	\$274,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,501
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,566)
Total	\$83,935

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,102

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$126,117)
2022	(49,528)
2023	(20,733)
2024	42,659
2025	0
Thereafter	0
Total	(\$153,719)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,913,079	\$1,173,423	\$553,901

PERF Net Pension Liability - Unaudited
NORTH GIBSON SCHOOL CORPORATION - 1132000

Net Pension Liability as of 2019	\$1,286,992
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,044)
- Net Difference Between Projected and Actual Investment	161,259
- Change of Assumptions	(104,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,256
Pension Expense/Income	83,935
Contributions	(228,102)
Total Activity in FY 2020	(113,569)
Net Pension Liability as of 2020	\$1,173,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1133000
 Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$775,567 Proportionate Share: 0.0001437

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$493,446	\$434,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,690	\$5,827
Net Difference Between Projected and Actual	37,146	0
Change of Assumptions	0	90,434
Changes in Proportion and Differences Between	11,737	15,528
Total	\$56,573	\$111,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,184
Total	\$36,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,864

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,961)
2022	(17,610)
2023	(11,424)
2024	15,779
2025	0
Thereafter	0
Total	(\$55,216)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$707,618	\$434,031	\$204,879

PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

Net Pension Liability as of 2019	\$493,446
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,203)
- Net Difference Between Projected and Actual Investment	60,470
- Change of Assumptions	(36,903)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,053)
Pension Expense/Income	36,138
Contributions	(86,864)
Total Activity in FY 2020	(59,415)
Net Pension Liability as of 2020	\$434,031

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1134000
 Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$2,089,164 Proportionate Share: 0.0003870

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,269,144	\$1,168,893

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,709	\$15,694
Net Difference Between Projected and Actual	100,038	0
Change of Assumptions	0	243,548
Changes in Proportion and Differences Between	15,870	11,592
Total	\$136,617	\$270,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,136
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,614)
Total	\$89,522

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,975

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$122,386)
2022	(38,331)
2023	(15,995)
2024	42,495
2025	0
Thereafter	0
Total	(\$134,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,905,693	\$1,168,893	\$551,763

PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

Net Pension Liability as of 2019	\$1,269,144
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,591)
- Net Difference Between Projected and Actual Investment	160,027
- Change of Assumptions	(105,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,632
Pension Expense/Income	89,522
Contributions	(233,975)
Total Activity in FY 2020	(100,251)
Net Pension Liability as of 2020	\$1,168,893

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1135000
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$3,930,868 Proportionate Share: 0.0007281

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,695,610	\$2,199,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,963	\$29,526
Net Difference Between Projected and Actual	188,212	0
Change of Assumptions	0	458,211
Changes in Proportion and Differences Between	0	371,320
Total	\$227,175	\$859,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(195,863)
Total	(\$18,755)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,795

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$408,279)
2022	(196,230)
2023	(107,321)
2024	79,948
2025	0
Thereafter	0
Total	(\$631,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,585,361	\$2,199,149	\$1,038,084

PERF Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 1135000

Net Pension Liability as of 2019	\$2,695,610
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(61,942)
- Net Difference Between Projected and Actual Investment	315,627
- Change of Assumptions	(165,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(130,818)
Pension Expense/Income	(18,755)
Contributions	(434,795)
Total Activity in FY 2020	(496,461)
Net Pension Liability as of 2020	\$2,199,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1136000

Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$1,871,513 Proportionate Share: 0.0003467

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,033,606	\$1,047,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,553	\$14,060
Net Difference Between Projected and Actual	89,621	0
Change of Assumptions	0	218,187
Changes in Proportion and Differences Between	601,081	781,124
Total	\$709,255	\$1,013,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,014
Total	\$152,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,770

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$42,185)
2022	(61,808)
2023	(238,192)
2024	38,069
2025	0
Thereafter	0
Total	(\$304,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,707,244	\$1,047,171	\$494,305

PERF Net Pension Liability - Unaudited
EAST WASHINGTON SCHOOL CORPORATION - 1136000

Net Pension Liability as of 2019	\$2,033,606
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,356)
- Net Difference Between Projected and Actual Investment	185,744
- Change of Assumptions	2,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,078,828)
Pension Expense/Income	152,347
Contributions	(198,770)
Total Activity in FY 2020	(986,435)
Net Pension Liability as of 2020	\$1,047,171

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1137000

Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$54,918 Proportionate Share: 0.0000102

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$34,042	\$30,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$546	\$414
Net Difference Between Projected and Actual	2,637	0
Change of Assumptions	0	6,419
Changes in Proportion and Differences Between	53	731
Total	\$3,236	\$7,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(512)
Total	\$1,969

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,151

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,539)
2022	(1,338)
2023	(571)
2024	1,120
2025	0
Thereafter	0
Total	(\$4,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,228	\$30,808	\$14,543

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000

Net Pension Liability as of 2019	\$34,042
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(769)
- Net Difference Between Projected and Actual Investment	4,246
- Change of Assumptions	(2,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	197
Pension Expense/Income	1,969
Contributions	(6,151)
Total Activity in FY 2020	(3,234)
Net Pension Liability as of 2020	\$30,808

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1138000
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$15,516,751 Proportionate Share: 0.0028742

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,246,246	\$8,681,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,806	\$116,557
Net Difference Between Projected and Actual	742,972	0
Change of Assumptions	0	1,808,803
Changes in Proportion and Differences Between	448,348	35,968
Total	\$1,345,126	\$1,961,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$699,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	198,817
Total	\$897,955

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,718,816

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$667,049)
2022	(186,176)
2023	(78,573)
2024	315,596
2025	0
Thereafter	0
Total	(\$616,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,153,337	\$8,681,217	\$4,097,873

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY - 1138000

Net Pension Liability as of 2019	\$9,246,246
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(207,588)
- Net Difference Between Projected and Actual Investment	1,180,019
- Change of Assumptions	(805,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,127
Pension Expense/Income	897,955
Contributions	(1,718,816)
Total Activity in FY 2020	(565,029)
Net Pension Liability as of 2020	\$8,681,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1138001

Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$599,625 Proportionate Share: 0.0001111

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$366,862	\$335,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,945	\$4,505
Net Difference Between Projected and Actual	28,719	0
Change of Assumptions	0	69,918
Changes in Proportion and Differences Between	3,278	1,088
Total	\$37,942	\$75,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(193)
Total	\$26,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,158

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$33,189)
2022	(11,363)
2023	(5,215)
2024	12,198
2025	0
Thereafter	0
Total	(\$37,569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$547,086	\$335,566	\$158,400

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

Net Pension Liability as of 2019	\$366,862
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,274)
- Net Difference Between Projected and Actual Investment	46,060
- Change of Assumptions	(30,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,363
Pension Expense/Income	26,832
Contributions	(67,158)
Total Activity in FY 2020	(31,296)
Net Pension Liability as of 2020	\$335,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1139000

Submission Unit Name: WASHINGTON TOWNSHIP, ADAMS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, ADAMS COUNTY - 1139000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1142000
 Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Wages: \$7,200 Proportionate Share: 0.000013

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,627	\$3,927

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70	\$53
Net Difference Between Projected and Actual	336	0
Change of Assumptions	0	818
Changes in Proportion and Differences Between	22	283
Total	\$428	\$1,154

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85)
Total	\$231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$806

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$489)
2022	(239)
2023	(141)
2024	143
2025	0
Thereafter	0
Total	(\$726)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,402	\$3,927	\$1,853

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

Net Pension Liability as of 2019	\$4,627
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(106)
- Net Difference Between Projected and Actual Investment	555
- Change of Assumptions	(316)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(258)
Pension Expense/Income	231
Contributions	(806)
Total Activity in FY 2020	(700)
Net Pension Liability as of 2020	\$3,927

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1143000
 Submission Unit Name: WELLS COUNTY

Wages: \$5,041,950 Proportionate Share: 0.0009339

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,954,727	\$2,820,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,976	\$37,872
Net Difference Between Projected and Actual	241,410	0
Change of Assumptions	0	587,726
Changes in Proportion and Differences Between	171,457	22,850
Total	\$462,843	\$648,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,222
Total	\$276,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$555,697

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$233,406)
2022	(40,858)
2023	(13,886)
2024	102,545
2025	0
Thereafter	0
Total	(\$185,605)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,598,776	\$2,820,746	\$1,331,502

PERF Net Pension Liability - Unaudited

WELLS COUNTY - 1143000

Net Pension Liability as of 2019	\$2,954,727
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(66,136)
- Net Difference Between Projected and Actual Investment	381,072
- Change of Assumptions	(267,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,573
Pension Expense/Income	276,390
Contributions	(555,697)
Total Activity in FY 2020	(133,981)
Net Pension Liability as of 2020	\$2,820,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1145000
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,495,331 Proportionate Share: 0.0002770

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$947,231	\$836,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,823	\$11,233
Net Difference Between Projected and Actual	71,604	0
Change of Assumptions	0	174,323
Changes in Proportion and Differences Between	23,600	26,499
Total	\$110,027	\$212,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,962
Total	\$74,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,475

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$78,381)
2022	(33,023)
2023	(21,039)
2024	30,415
2025	0
Thereafter	0
Total	(\$102,028)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,364,023	\$836,649	\$394,931

PERF Net Pension Liability - Unaudited
CLINTON PRAIRIE SCHOOL CORPORATION - 1145000

Net Pension Liability as of 2019	\$947,231
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,492)
- Net Difference Between Projected and Actual Investment	116,377
- Change of Assumptions	(71,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,770)
Pension Expense/Income	74,341
Contributions	(167,475)
Total Activity in FY 2020	(110,582)
Net Pension Liability as of 2020	\$836,649

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1146000
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$493,977 Proportionate Share: 0.0000915

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$288,863	\$276,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,896	\$3,711
Net Difference Between Projected and Actual	23,652	0
Change of Assumptions	0	57,583
Changes in Proportion and Differences Between	20,320	6,046
Total	\$48,868	\$67,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,463
Total	\$28,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,768

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,816)
2022	(5,569)
2023	(1,134)
2024	10,047
2025	0
Thereafter	0
Total	(\$18,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$450,571	\$276,366	\$130,456

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

Net Pension Liability as of 2019	\$288,863
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,464)
- Net Difference Between Projected and Actual Investment	37,306
- Change of Assumptions	(26,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,955
Pension Expense/Income	28,720
Contributions	(54,768)
Total Activity in FY 2020	(12,497)
Net Pension Liability as of 2020	\$276,366

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1147000
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$864,614 Proportionate Share: 0.0001602

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$460,395	\$483,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,573	\$6,497
Net Difference Between Projected and Actual	41,411	0
Change of Assumptions	0	100,818
Changes in Proportion and Differences Between	90,082	0
Total	\$140,066	\$107,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,545
Total	\$79,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,834

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,981)
2022	14,720
2023	9,423
2024	17,589
2025	0
Thereafter	0
Total	\$32,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$788,868	\$483,867	\$228,404

PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

Net Pension Liability as of 2019	\$460,395
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,115)
- Net Difference Between Projected and Actual Investment	63,173
- Change of Assumptions	(50,872)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,607
Pension Expense/Income	79,513
Contributions	(96,834)
Total Activity in FY 2020	23,472
Net Pension Liability as of 2020	\$483,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1148000
 Submission Unit Name: CLINTON COUNTY

Wages: \$8,237,162 Proportionate Share: 0.0015258

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,018,739	\$4,608,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,650	\$61,875
Net Difference Between Projected and Actual	394,415	0
Change of Assumptions	0	960,222
Changes in Proportion and Differences Between	278,827	2,562
Total	\$754,892	\$1,024,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	193,154
Total	\$564,299

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$917,630

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$276,011)
2022	(93,476)
2023	(67,819)
2024	167,539
2025	0
Thereafter	0
Total	(\$269,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,513,451	\$4,608,518	\$2,175,400

PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

Net Pension Liability as of 2019	\$5,018,739
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(113,119)
- Net Difference Between Projected and Actual Investment	631,638
- Change of Assumptions	(415,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(159,644)
Pension Expense/Income	564,299
Contributions	(917,630)
Total Activity in FY 2020	(410,221)
Net Pension Liability as of 2020	\$4,608,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1148001
 Submission Unit Name: WILDCAT CREEK-SOLID WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
WILDCAT CREEK-SOLID WASTE DISTRICT - 1148001

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1149000
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$990,970 Proportionate Share: 0.0001836

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$586,318	\$554,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,825	\$7,445
Net Difference Between Projected and Actual	47,460	0
Change of Assumptions	0	115,544
Changes in Proportion and Differences Between	44,880	0
Total	\$102,165	\$122,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,272
Total	\$68,932

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,989

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,246)
2022	(5,046)
2023	(3,692)
2024	20,160
2025	0
Thereafter	0
Total	(\$20,824)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$904,096	\$554,544	\$261,767

PERF Net Pension Liability - Unaudited

TOWN OF LAGRANGE - 1149000

Net Pension Liability as of 2019	\$586,318
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,146)
- Net Difference Between Projected and Actual Investment	75,174
- Change of Assumptions	(51,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193
Pension Expense/Income	68,932
Contributions	(110,989)
Total Activity in FY 2020	(31,774)
Net Pension Liability as of 2020	\$554,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1150000
 Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$4,170,071 Proportionate Share: 0.0007724

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,660,246	\$2,332,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,333	\$31,323
Net Difference Between Projected and Actual	199,663	0
Change of Assumptions	0	486,090
Changes in Proportion and Differences Between	77,659	120,260
Total	\$318,655	\$637,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,478
Total	\$230,361

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,125

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$206,290)
2022	(133,568)
2023	(63,971)
2024	84,811
2025	0
Thereafter	0
Total	(\$319,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,803,506	\$2,332,953	\$1,101,244

PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

Net Pension Liability as of 2019	\$2,660,246
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,432)
- Net Difference Between Projected and Actual Investment	325,406
- Change of Assumptions	(197,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(161,009)
Pension Expense/Income	230,361
Contributions	(464,125)
Total Activity in FY 2020	(327,293)
Net Pension Liability as of 2020	\$2,332,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1152000
 Submission Unit Name: CITY OF HOBART

Wages: \$5,612,930 Proportionate Share: 0.0010397

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,510,969	\$3,140,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,637	\$42,163
Net Difference Between Projected and Actual	268,759	0
Change of Assumptions	0	654,308
Changes in Proportion and Differences Between	49,236	67,418
Total	\$373,632	\$763,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,764
Total	\$280,667

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$615,428

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$295,501)
2022	(138,036)
2023	(70,883)
2024	114,163
2025	0
Thereafter	0
Total	(\$390,257)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,119,764	\$3,140,304	\$1,482,346

PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

Net Pension Liability as of 2019	\$3,510,969
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(79,495)
- Net Difference Between Projected and Actual Investment	434,714
- Change of Assumptions	(273,422)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(117,701)
Pension Expense/Income	280,667
Contributions	(615,428)
Total Activity in FY 2020	(370,665)
Net Pension Liability as of 2020	\$3,140,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1153000
 Submission Unit Name: CITY OF ANDERSON

Wages: \$7,265,427 Proportionate Share: 0.0013458

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,540,497	\$4,064,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,017	\$54,576
Net Difference Between Projected and Actual	347,885	0
Change of Assumptions	0	846,944
Changes in Proportion and Differences Between	21,182	101,719
Total	\$441,084	\$1,003,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,923)
Total	\$287,438

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$802,279

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$447,347)
2022	(173,092)
2023	(89,488)
2024	147,772
2025	0
Thereafter	0
Total	(\$562,155)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,627,083	\$4,064,847	\$1,918,766

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

Net Pension Liability as of 2019	\$4,540,497
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(102,790)
- Net Difference Between Projected and Actual Investment	562,503
- Change of Assumptions	(354,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,152)
Pension Expense/Income	287,438
Contributions	(802,279)
Total Activity in FY 2020	(475,650)
Net Pension Liability as of 2020	\$4,064,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1153001
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$13,882,209 Proportionate Share: 0.0025714

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,829,147	\$7,766,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,603	\$104,277
Net Difference Between Projected and Actual	664,699	0
Change of Assumptions	0	1,618,244
Changes in Proportion and Differences Between	162,360	382,165
Total	\$964,662	\$2,104,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$625,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106,920)
Total	\$518,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,554,808

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$898,673)
2022	(319,542)
2023	(204,157)
2024	282,348
2025	0
Thereafter	0
Total	(\$1,140,024)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,662,268	\$7,766,642	\$3,666,157

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-CITY UTILITIES - 1153001

Net Pension Liability as of 2019	\$8,829,147
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(200,467)
- Net Difference Between Projected and Actual Investment	1,082,030
- Change of Assumptions	(660,417)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(247,406)
Pension Expense/Income	518,563
Contributions	(1,554,808)
Total Activity in FY 2020	(1,062,505)
Net Pension Liability as of 2020	\$7,766,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1153002
 Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$626,579 Proportionate Share: 0.0001161

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$322,574	\$350,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,213	\$4,708
Net Difference Between Projected and Actual	30,011	0
Change of Assumptions	0	73,065
Changes in Proportion and Differences Between	51,067	38,574
Total	\$87,291	\$116,347

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,563)
Total	\$17,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,643

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,735)
2022	(5,299)
2023	9,232
2024	12,746
2025	0
Thereafter	0
Total	(\$29,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$571,708	\$350,668	\$165,529

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

Net Pension Liability as of 2019	\$322,574
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,037)
- Net Difference Between Projected and Actual Investment	45,258
- Change of Assumptions	(38,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,909
Pension Expense/Income	17,678
Contributions	(68,643)
Total Activity in FY 2020	28,094
Net Pension Liability as of 2020	\$350,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1154000
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$316,287 Proportionate Share: 0.0000586

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$178,473	\$176,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,136	\$2,376
Net Difference Between Projected and Actual	15,148	0
Change of Assumptions	0	36,878
Changes in Proportion and Differences Between	25,412	0
Total	\$43,696	\$39,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,496
Total	\$26,750

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,424

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,901)
2022	2,946
2023	961
2024	6,436
2025	0
Thereafter	0
Total	\$4,442

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$288,562	\$176,995	\$83,549

PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

Net Pension Liability as of 2019	\$178,473
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,966)
- Net Difference Between Projected and Actual Investment	23,584
- Change of Assumptions	(17,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,095
Pension Expense/Income	26,750
Contributions	(35,424)
Total Activity in FY 2020	(1,478)
Net Pension Liability as of 2020	\$176,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1155000
 Submission Unit Name: CITY OF BERNE

Wages: \$843,136 Proportionate Share: 0.0001562

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$575,081	\$471,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,359	\$6,334
Net Difference Between Projected and Actual	40,377	0
Change of Assumptions	0	98,300
Changes in Proportion and Differences Between	4,292	49,134
Total	\$53,028	\$153,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,841)
Total	\$23,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,431

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$62,359)
2022	(33,555)
2023	(21,978)
2024	17,152
2025	0
Thereafter	0
Total	(\$100,740)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$769,171	\$471,786	\$222,701

PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

Net Pension Liability as of 2019	\$575,081
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,203)
- Net Difference Between Projected and Actual Investment	67,560
- Change of Assumptions	(35,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,463)
Pension Expense/Income	23,154
Contributions	(94,431)
Total Activity in FY 2020	(103,295)
Net Pension Liability as of 2020	\$471,786

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1156000
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$293,147 Proportionate Share: 0.0000543

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$192,355	\$164,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,906	\$2,202
Net Difference Between Projected and Actual	14,036	0
Change of Assumptions	0	34,172
Changes in Proportion and Differences Between	3,387	16,061
Total	\$20,329	\$52,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,113)
Total	\$10,095

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,832

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,964)
2022	(12,333)
2023	(5,772)
2024	5,963
2025	0
Thereafter	0
Total	(\$32,106)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$267,388	\$164,007	\$77,418

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC LIBRARY - 1156000

Net Pension Liability as of 2019	\$192,355
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,389)
- Net Difference Between Projected and Actual Investment	23,128
- Change of Assumptions	(13,305)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,045)
Pension Expense/Income	10,095
Contributions	(32,832)
Total Activity in FY 2020	(28,348)
Net Pension Liability as of 2020	\$164,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1157000
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$4,430,343 Proportionate Share: 0.0008206

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,454,340	\$2,478,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,913	\$33,278
Net Difference Between Projected and Actual	212,123	0
Change of Assumptions	0	516,423
Changes in Proportion and Differences Between	308,751	0
Total	\$564,787	\$549,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	145,380
Total	\$344,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$494,959

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$110,879)
2022	11,540
2023	24,319
2024	90,106
2025	0
Thereafter	0
Total	\$15,086

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,040,856	\$2,478,536	\$1,169,965

PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

Net Pension Liability as of 2019	\$2,454,340
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,355)
- Net Difference Between Projected and Actual Investment	328,133
- Change of Assumptions	(250,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,553
Pension Expense/Income	344,988
Contributions	(494,959)
Total Activity in FY 2020	24,196
Net Pension Liability as of 2020	\$2,478,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1159000
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$3,501,850 Proportionate Share: 0.0006487

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,171,427	\$1,959,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,714	\$26,307
Net Difference Between Projected and Actual	167,687	0
Change of Assumptions	0	408,242
Changes in Proportion and Differences Between	9,527	82,134
Total	\$211,928	\$516,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,061)
Total	\$88,733

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$392,205

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$259,606)
2022	(78,688)
2023	(37,691)
2024	71,230
2025	0
Thereafter	0
Total	(\$304,755)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,194,374	\$1,959,330	\$924,880

PERF Net Pension Liability - Unaudited

WEST NOBLE SCHOOL CORPORATION - 1159000

Net Pension Liability as of 2019	\$2,171,427
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,092)
- Net Difference Between Projected and Actual Investment	270,325
- Change of Assumptions	(172,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,817
Pension Expense/Income	88,733
Contributions	(392,205)
Total Activity in FY 2020	(212,097)
Net Pension Liability as of 2020	\$1,959,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1160000
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,391,565 Proportionate Share: 0.0002578

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$868,240	\$778,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,796	\$10,454
Net Difference Between Projected and Actual	66,641	0
Change of Assumptions	0	162,240
Changes in Proportion and Differences Between	13,991	19,349
Total	\$94,428	\$192,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,221)
Total	\$61,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,626

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$78,863)
2022	(30,283)
2023	(16,777)
2024	28,308
2025	0
Thereafter	0
Total	(\$97,615)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,269,477	\$778,658	\$367,557

PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

Net Pension Liability as of 2019	\$868,240
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,649)
- Net Difference Between Projected and Actual Investment	107,681
- Change of Assumptions	(68,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,427)
Pension Expense/Income	61,488
Contributions	(153,626)
Total Activity in FY 2020	(89,582)
Net Pension Liability as of 2020	\$778,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1161000
 Submission Unit Name: MONTPELIER PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

MONTPELIER PUBLIC LIBRARY - 1161000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1162000
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,266,440 Proportionate Share: 0.0002346

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$784,292	\$708,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,554	\$9,514
Net Difference Between Projected and Actual	60,643	0
Change of Assumptions	0	147,639
Changes in Proportion and Differences Between	5,036	15,152
Total	\$78,233	\$172,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,112)
Total	\$48,954

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,841

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$79,016)
2022	(27,431)
2023	(13,385)
2024	25,760
2025	0
Thereafter	0
Total	(\$94,072)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,155,234	\$708,584	\$334,479

PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

Net Pension Liability as of 2019	\$784,292
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,728)
- Net Difference Between Projected and Actual Investment	97,714
- Change of Assumptions	(62,556)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(251)
Pension Expense/Income	48,954
Contributions	(141,841)
Total Activity in FY 2020	(75,708)
Net Pension Liability as of 2020	\$708,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1163000
 Submission Unit Name: MILAN SCHOOLS

Wages: \$1,185,293 Proportionate Share: 0.0002196

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$687,784	\$663,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,751	\$8,905
Net Difference Between Projected and Actual	56,766	0
Change of Assumptions	0	138,200
Changes in Proportion and Differences Between	31,744	23,248
Total	\$100,261	\$170,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,186)
Total	\$50,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,820

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$69,715)
2022	(22,989)
2023	(1,501)
2024	24,113
2025	0
Thereafter	0
Total	(\$70,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,081,370	\$663,279	\$313,093

PERF Net Pension Liability - Unaudited

MILAN SCHOOLS - 1163000

Net Pension Liability as of 2019	\$687,784
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,366)
- Net Difference Between Projected and Actual Investment	89,276
- Change of Assumptions	(63,586)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,760
Pension Expense/Income	50,231
Contributions	(130,820)
Total Activity in FY 2020	(24,505)
Net Pension Liability as of 2020	\$663,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1164000
 Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$230,233 Proportionate Share: 0.0000426

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$159,304	\$128,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,280	\$1,728
Net Difference Between Projected and Actual	11,012	0
Change of Assumptions	0	26,809
Changes in Proportion and Differences Between	5,255	17,525
Total	\$18,547	\$46,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,751)
Total	\$7,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,783

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,182)
2022	(9,416)
2023	(6,595)
2024	4,678
2025	0
Thereafter	0
Total	(\$27,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$209,774	\$128,669	\$60,737

PERF Net Pension Liability - Unaudited
ANDERSON TOWNSHIP, MADISON COUNTY - 1164000

Net Pension Liability as of 2019	\$159,304
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,666)
- Net Difference Between Projected and Actual Investment	18,542
- Change of Assumptions	(9,526)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,813)
Pension Expense/Income	7,611
Contributions	(25,783)
Total Activity in FY 2020	(30,635)
Net Pension Liability as of 2020	\$128,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1165000
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,112,975 Proportionate Share: 0.0003914

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,373,915	\$1,182,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,945	\$15,872
Net Difference Between Projected and Actual	101,176	0
Change of Assumptions	0	246,317
Changes in Proportion and Differences Between	28,931	72,711
Total	\$151,052	\$334,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,124)
Total	\$82,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,174

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$128,740)
2022	(57,304)
2023	(40,782)
2024	42,978
2025	0
Thereafter	0
Total	(\$183,848)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,927,359	\$1,182,182	\$558,036

PERF Net Pension Liability - Unaudited

SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

Net Pension Liability as of 2019	\$1,373,915
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,308)
- Net Difference Between Projected and Actual Investment	166,117
- Change of Assumptions	(97,268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,183)
Pension Expense/Income	82,083
Contributions	(226,174)
Total Activity in FY 2020	(191,733)
Net Pension Liability as of 2020	\$1,182,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1166000
 Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$7,829,882 Proportionate Share: 0.0014504

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,706,411	\$4,380,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,615	\$58,818
Net Difference Between Projected and Actual	374,924	0
Change of Assumptions	0	912,771
Changes in Proportion and Differences Between	337,179	0
Total	\$789,718	\$971,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$352,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	211,985
Total	\$564,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$875,862

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$233,663)
2022	(59,672)
2023	(47,795)
2024	159,259
2025	0
Thereafter	0
Total	(\$181,871)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,142,161	\$4,380,780	\$2,067,899

PERF Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 1166000

Net Pension Liability as of 2019	\$4,706,411
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(105,827)
- Net Difference Between Projected and Actual Investment	597,384
- Change of Assumptions	(402,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,918)
Pension Expense/Income	564,789
Contributions	(875,862)
Total Activity in FY 2020	(325,631)
Net Pension Liability as of 2020	\$4,380,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1167000
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$14,165 Proportionate Share: 0.0000026

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,924	\$7,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139	\$105
Net Difference Between Projected and Actual	672	0
Change of Assumptions	0	1,636
Changes in Proportion and Differences Between	298	283
Total	\$1,109	\$2,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	72
Total	\$704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,586

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$691)
2022	(305)
2023	(205)
2024	286
2025	0
Thereafter	0
Total	(\$915)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,803	\$7,853	\$3,707

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000

Net Pension Liability as of 2019	\$8,924
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(202)
- Net Difference Between Projected and Actual Investment	1,094
- Change of Assumptions	(668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(413)
Pension Expense/Income	704
Contributions	(1,586)
Total Activity in FY 2020	(1,071)
Net Pension Liability as of 2020	\$7,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1168000
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$217,824 Proportionate Share: 0.0000403

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$135,177	\$121,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,157	\$1,634
Net Difference Between Projected and Actual	10,417	0
Change of Assumptions	0	25,362
Changes in Proportion and Differences Between	315	11,121
Total	\$12,889	\$38,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,968)
Total	\$1,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,396

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,531)
2022	(7,716)
2023	(2,406)
2024	4,425
2025	0
Thereafter	0
Total	(\$25,228)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$198,448	\$121,722	\$57,457

PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

Net Pension Liability as of 2019	\$135,177
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,056)
- Net Difference Between Projected and Actual Investment	16,806
- Change of Assumptions	(10,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,053
Pension Expense/Income	1,835
Contributions	(24,396)
Total Activity in FY 2020	(13,455)
Net Pension Liability as of 2020	\$121,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1169000
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$451,515 Proportionate Share: 0.0000836

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$273,659	\$252,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,474	\$3,390
Net Difference Between Projected and Actual	21,610	0
Change of Assumptions	0	52,611
Changes in Proportion and Differences Between	2,811	5,635
Total	\$28,895	\$61,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,486)
Total	\$14,849

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,568

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,069)
2022	(9,525)
2023	(3,327)
2024	9,180
2025	0
Thereafter	0
Total	(\$32,741)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$411,669	\$252,505	\$119,192

PERF Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 1169000

Net Pension Liability as of 2019	\$273,659
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,162)
- Net Difference Between Projected and Actual Investment	34,545
- Change of Assumptions	(22,923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,105
Pension Expense/Income	14,849
Contributions	(50,568)
Total Activity in FY 2020	(21,154)
Net Pension Liability as of 2020	\$252,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1171000

Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$4,669,889 Proportionate Share: 0.0008650

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,806,330	\$2,612,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,288	\$35,078
Net Difference Between Projected and Actual	223,600	0
Change of Assumptions	0	544,365
Changes in Proportion and Differences Between	130,604	0
Total	\$400,492	\$579,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	78,195
Total	\$288,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$523,028

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$181,276)
2022	(64,423)
2023	(28,231)
2024	94,979
2025	0
Thereafter	0
Total	(\$178,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,259,494	\$2,612,641	\$1,233,268

PERF Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

Net Pension Liability as of 2019	\$2,806,330
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(63,101)
- Net Difference Between Projected and Actual Investment	356,248
- Change of Assumptions	(239,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,490)
Pension Expense/Income	288,603
Contributions	(523,028)
Total Activity in FY 2020	(193,689)
Net Pension Liability as of 2020	\$2,612,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1172000
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$6,698,850 Proportionate Share: 0.0012408

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,925,755	\$3,747,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,399	\$50,318
Net Difference Between Projected and Actual	320,743	0
Change of Assumptions	0	780,865
Changes in Proportion and Differences Between	271,698	11,091
Total	\$658,840	\$842,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$301,820
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	110,441
Total	\$412,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$743,531

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$268,362)
2022	(34,002)
2023	(17,315)
2024	136,245
2025	0
Thereafter	0
Total	(\$183,434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,110,034	\$3,747,705	\$1,769,063

PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

Net Pension Liability as of 2019	\$3,925,755
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(87,872)
- Net Difference Between Projected and Actual Investment	506,303
- Change of Assumptions	(354,980)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,769
Pension Expense/Income	412,261
Contributions	(743,531)
Total Activity in FY 2020	(178,050)
Net Pension Liability as of 2020	\$3,747,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1173000
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$79,333,679 Proportionate Share: 0.0146952

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$46,105,639	\$44,385,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$786,380	\$595,930
Net Difference Between Projected and Actual	3,798,664	0
Change of Assumptions	0	9,248,041
Changes in Proportion and Differences Between	2,651,071	916,648
Total	\$7,236,115	\$10,760,619

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,574,552
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	653,419
Total	\$4,227,971

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,014,010

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,775,434)
2022	(1,080,284)
2023	(282,368)
2024	1,613,582
2025	0
Thereafter	0
Total	(\$3,524,504)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$72,363,133	\$44,385,298	\$20,951,589

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

Net Pension Liability as of 2019	\$46,105,639
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,030,411)
- Net Difference Between Projected and Actual Investment	5,977,961
- Change of Assumptions	(4,246,282)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,364,430
Pension Expense/Income	4,227,971
Contributions	(8,014,010)
Total Activity in FY 2020	(1,720,341)
Net Pension Liability as of 2020	\$44,385,298

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1173001
 Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$5,004,317 Proportionate Share: 0.0009270

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,656,722	\$2,799,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,606	\$37,592
Net Difference Between Projected and Actual	239,627	0
Change of Assumptions	0	583,383
Changes in Proportion and Differences Between	10,051	600,024
Total	\$299,284	\$1,220,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,489
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(220,537)
Total	\$4,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$559,933

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$505,849)
2022	(326,892)
2023	(190,763)
2024	101,789
2025	0
Thereafter	0
Total	(\$921,715)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,564,798	\$2,799,905	\$1,321,664

PERF Net Pension Liability - Unaudited
CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001

Net Pension Liability as of 2019	\$3,656,722
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(84,815)
- Net Difference Between Projected and Actual Investment	412,471
- Change of Assumptions	(186,684)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(442,808)
Pension Expense/Income	4,952
Contributions	(559,933)
Total Activity in FY 2020	(856,817)
Net Pension Liability as of 2020	\$2,799,905

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1174000
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$508,216 Proportionate Share: 0.0000941

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$296,134	\$284,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,036	\$3,816
Net Difference Between Projected and Actual	24,325	0
Change of Assumptions	0	59,219
Changes in Proportion and Differences Between	25,601	3,130
Total	\$54,962	\$66,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,889
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,637
Total	\$34,526

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,920

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,647)
2022	(3,085)
2023	(806)
2024	10,335
2025	0
Thereafter	0
Total	(\$11,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$463,374	\$284,219	\$134,162

PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

Net Pension Liability as of 2019	\$296,134
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,622)
- Net Difference Between Projected and Actual Investment	38,322
- Change of Assumptions	(27,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,872
Pension Expense/Income	34,526
Contributions	(56,920)
Total Activity in FY 2020	(11,915)
Net Pension Liability as of 2020	\$284,219

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1175000
 Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$21,000 Proportionate Share: 0.0000039

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$16,195	\$11,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209	\$158
Net Difference Between Projected and Actual	1,008	0
Change of Assumptions	0	2,454
Changes in Proportion and Differences Between	1,753	3,976
Total	\$2,970	\$6,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$949
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,016)
Total	(\$67)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,352

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,268)
2022	(777)
2023	(1,003)
2024	430
2025	0
Thereafter	0
Total	(\$3,618)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,205	\$11,780	\$5,560

PERF Net Pension Liability - Unaudited
STOCKTON TOWNSHIP, GREENE COUNTY - 1175000

Net Pension Liability as of 2019	\$16,195
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(378)
- Net Difference Between Projected and Actual Investment	1,773
- Change of Assumptions	(698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,693)
Pension Expense/Income	(67)
Contributions	(2,352)
Total Activity in FY 2020	(4,415)
Net Pension Liability as of 2020	\$11,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1176000
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$392,862 Proportionate Share: 0.0000728

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$230,032	\$219,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,896	\$2,952
Net Difference Between Projected and Actual	18,819	0
Change of Assumptions	0	45,815
Changes in Proportion and Differences Between	21,088	0
Total	\$43,803	\$48,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,708
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,980
Total	\$29,688

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,001

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,408)
2022	(1,690)
2023	(861)
2024	7,995
2025	0
Thereafter	0
Total	(\$4,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$358,487	\$219,885	\$103,794

PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

Net Pension Liability as of 2019	\$230,032
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,147)
- Net Difference Between Projected and Actual Investment	29,692
- Change of Assumptions	(20,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	481
Pension Expense/Income	29,688
Contributions	(44,001)
Total Activity in FY 2020	(10,147)
Net Pension Liability as of 2020	\$219,885

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1178000
 Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$13,000 Proportionate Share: 0.000024

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,585	\$7,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128	\$97
Net Difference Between Projected and Actual	620	0
Change of Assumptions	0	1,510
Changes in Proportion and Differences Between	1,744	1,651
Total	\$2,492	\$3,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	372
Total	\$956

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,456

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$388)
2022	(120)
2023	(522)
2024	264
2025	0
Thereafter	0
Total	(\$766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,818	\$7,249	\$3,422

PERF Net Pension Liability - Unaudited
BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000

Net Pension Liability as of 2019	\$9,585
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(223)
- Net Difference Between Projected and Actual Investment	1,073
- Change of Assumptions	(470)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,216)
Pension Expense/Income	956
Contributions	(1,456)
Total Activity in FY 2020	(2,336)
Net Pension Liability as of 2020	\$7,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1179000
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,268,382 Proportionate Share: 0.0002349

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$766,775	\$709,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,570	\$9,526
Net Difference Between Projected and Actual	60,721	0
Change of Assumptions	0	147,828
Changes in Proportion and Differences Between	26,958	15,756
Total	\$100,249	\$173,110

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,264)
Total	\$51,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,628

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$74,055)
2022	(15,468)
2023	(9,129)
2024	25,791
2025	0
Thereafter	0
Total	(\$72,861)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,156,711	\$709,491	\$334,907

PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

Net Pension Liability as of 2019	\$766,775
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,260)
- Net Difference Between Projected and Actual Investment	96,965
- Change of Assumptions	(64,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,409
Pension Expense/Income	51,875
Contributions	(140,628)
Total Activity in FY 2020	(57,284)
Net Pension Liability as of 2020	\$709,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1180000
 Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$1,563,517 Proportionate Share: 0.0002896

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$933,350	\$874,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,497	\$11,744
Net Difference Between Projected and Actual	74,861	0
Change of Assumptions	0	182,252
Changes in Proportion and Differences Between	60,891	11,956
Total	\$151,249	\$205,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,109
Total	\$84,553

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,130

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$70,556)
2022	(7,595)
2023	(8,351)
2024	31,799
2025	0
Thereafter	0
Total	(\$54,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,426,069	\$874,706	\$412,895

PERF Net Pension Liability - Unaudited
SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000

Net Pension Liability as of 2019	\$933,350
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,962)
- Net Difference Between Projected and Actual Investment	118,978
- Change of Assumptions	(80,998)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,915
Pension Expense/Income	84,553
Contributions	(173,130)
Total Activity in FY 2020	(58,644)
Net Pension Liability as of 2020	\$874,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1181000
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$1,528,056 Proportionate Share: 0.0002830

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$897,986	\$854,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,144	\$11,476
Net Difference Between Projected and Actual	73,155	0
Change of Assumptions	0	178,099
Changes in Proportion and Differences Between	44,699	24,105
Total	\$132,998	\$213,680

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,839
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,677
Total	\$80,516

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,142

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$75,580)
2022	(31,926)
2023	(4,251)
2024	31,075
2025	0
Thereafter	0
Total	(\$80,682)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,393,568	\$854,772	\$403,485

PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

Net Pension Liability as of 2019	\$897,986
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,110)
- Net Difference Between Projected and Actual Investment	115,601
- Change of Assumptions	(80,681)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,602
Pension Expense/Income	80,516
Contributions	(171,142)
Total Activity in FY 2020	(43,214)
Net Pension Liability as of 2020	\$854,772

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1182000
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,221,987 Proportionate Share: 0.0002264

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$799,495	\$683,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,115	\$9,181
Net Difference Between Projected and Actual	58,524	0
Change of Assumptions	0	142,479
Changes in Proportion and Differences Between	1,665	58,852
Total	\$72,304	\$210,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,880)
Total	\$25,191

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,863

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$96,947)
2022	(42,673)
2023	(23,448)
2024	24,860
2025	0
Thereafter	0
Total	(\$138,208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,114,855	\$683,817	\$322,788

PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

Net Pension Liability as of 2019	\$799,495
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,236)
- Net Difference Between Projected and Actual Investment	96,314
- Change of Assumptions	(55,746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,338)
Pension Expense/Income	25,191
Contributions	(136,863)
Total Activity in FY 2020	(115,678)
Net Pension Liability as of 2020	\$683,817

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1185000
 Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$3,225,362 Proportionate Share: 0.0005974

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,930,818	\$1,804,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,968	\$24,226
Net Difference Between Projected and Actual	154,426	0
Change of Assumptions	0	375,958
Changes in Proportion and Differences Between	88,842	8,450
Total	\$275,236	\$408,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,250
Total	\$184,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,299

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$139,770)
2022	(39,588)
2023	(19,636)
2024	65,596
2025	0
Thereafter	0
Total	(\$133,398)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,941,759	\$1,804,384	\$851,739

PERF Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 1185000

Net Pension Liability as of 2019	\$1,930,818
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,385)
- Net Difference Between Projected and Actual Investment	245,691
- Change of Assumptions	(166,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,488
Pension Expense/Income	184,565
Contributions	(352,299)
Total Activity in FY 2020	(126,434)
Net Pension Liability as of 2020	\$1,804,384

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1186000
 Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Wages: \$5,500 Proportionate Share: 0.0000010

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,636	\$3,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54	\$41
Net Difference Between Projected and Actual	258	0
Change of Assumptions	0	629
Changes in Proportion and Differences Between	0	1,113
Total	\$312	\$1,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$243
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(642)
Total	(\$399)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$964)
2022	(424)
2023	(193)
2024	110
2025	0
Thereafter	0
Total	(\$1,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,924	\$3,020	\$1,426

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

Net Pension Liability as of 2019	\$3,636
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(83)
- Net Difference Between Projected and Actual Investment	430
- Change of Assumptions	(235)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21)
Pension Expense/Income	(399)
Contributions	(308)
Total Activity in FY 2020	(616)
Net Pension Liability as of 2020	\$3,020

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1187000
 Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$28,200 Proportionate Share: 0.0000052

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,474	\$15,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$278	\$211
Net Difference Between Projected and Actual	1,344	0
Change of Assumptions	0	3,272
Changes in Proportion and Differences Between	3,142	5,246
Total	\$4,764	\$8,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(473)
Total	\$792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,158

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,066)
2022	(916)
2023	(1,553)
2024	570
2025	0
Thereafter	0
Total	(\$3,965)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,606	\$15,706	\$7,414

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, GREENE COUNTY - 1187000

Net Pension Liability as of 2019	\$22,474
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(528)
- Net Difference Between Projected and Actual Investment	2,406
- Change of Assumptions	(834)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,446)
Pension Expense/Income	792
Contributions	(3,158)
Total Activity in FY 2020	(6,768)
Net Pension Liability as of 2020	\$15,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1188000
 Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Wages: \$4,350 Proportionate Share: 0.000008

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,305	\$2,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43	\$32
Net Difference Between Projected and Actual	207	0
Change of Assumptions	0	503
Changes in Proportion and Differences Between	190	640
Total	\$440	\$1,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(161)
Total	\$34

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$487

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$404)
2022	(220)
2023	(200)
2024	89
2025	0
Thereafter	0
Total	(\$735)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,939	\$2,416	\$1,141

PERF Net Pension Liability - Unaudited
STAFFORD TOWNSHIP, GREENE COUNTY - 1188000

Net Pension Liability as of 2019	\$3,305
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(77)
- Net Difference Between Projected and Actual Investment	363
- Change of Assumptions	(145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(577)
Pension Expense/Income	34
Contributions	(487)
Total Activity in FY 2020	(889)
Net Pension Liability as of 2020	\$2,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1189000
 Submission Unit Name: TOWN OF MARKLE

Wages: \$373,667 Proportionate Share: 0.0000692

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$227,388	\$209,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,703	\$2,806
Net Difference Between Projected and Actual	17,888	0
Change of Assumptions	0	43,549
Changes in Proportion and Differences Between	15,808	0
Total	\$37,399	\$46,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,123
Total	\$28,956

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,851

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,085)
2022	(4,500)
2023	(2,969)
2024	7,598
2025	0
Thereafter	0
Total	(\$8,956)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$340,759	\$209,011	\$98,661

PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

Net Pension Liability as of 2019	\$227,388
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,124)
- Net Difference Between Projected and Actual Investment	28,636
- Change of Assumptions	(18,881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,113)
Pension Expense/Income	28,956
Contributions	(41,851)
Total Activity in FY 2020	(18,377)
Net Pension Liability as of 2020	\$209,011

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1190000
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$1,830,915 Proportionate Share: 0.0003391

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,281,373	\$1,024,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,146	\$13,751
Net Difference Between Projected and Actual	87,656	0
Change of Assumptions	0	213,404
Changes in Proportion and Differences Between	285,502	164,542
Total	\$391,304	\$391,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,860
Total	\$154,345

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,063

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,411)
2022	45,616
2023	(55,831)
2024	37,233
2025	0
Thereafter	0
Total	(\$393)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,669,820	\$1,024,216	\$483,470

PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

Net Pension Liability as of 2019	\$1,281,373
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,535)
- Net Difference Between Projected and Actual Investment	148,223
- Change of Assumptions	(74,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(250,733)
Pension Expense/Income	154,345
Contributions	(205,063)
Total Activity in FY 2020	(257,157)
Net Pension Liability as of 2020	\$1,024,216

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1191000
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$81,490 Proportionate Share: 0.0000151

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$52,551	\$45,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$808	\$612
Net Difference Between Projected and Actual	3,903	0
Change of Assumptions	0	9,503
Changes in Proportion and Differences Between	1,617	3,243
Total	\$6,328	\$13,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(971)
Total	\$2,702

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,127

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,448)
2022	(1,867)
2023	(1,372)
2024	1,657
2025	0
Thereafter	0
Total	(\$7,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$74,356	\$45,608	\$21,529

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

Net Pension Liability as of 2019	\$52,551
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,196)
- Net Difference Between Projected and Actual Investment	6,387
- Change of Assumptions	(3,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,907)
Pension Expense/Income	2,702
Contributions	(9,127)
Total Activity in FY 2020	(6,943)
Net Pension Liability as of 2020	\$45,608

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1192000
 Submission Unit Name: CITY OF BEDFORD

Wages: \$4,211,745 Proportionate Share: 0.0007802

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,630,500	\$2,356,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,751	\$31,639
Net Difference Between Projected and Actual	201,679	0
Change of Assumptions	0	490,999
Changes in Proportion and Differences Between	2,179	52,218
Total	\$245,609	\$574,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,060)
Total	\$170,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,379

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$255,023)
2022	(108,288)
2023	(51,604)
2024	85,668
2025	0
Thereafter	0
Total	(\$329,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,841,915	\$2,356,512	\$1,112,365

PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

Net Pension Liability as of 2019	\$2,630,500
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,543)
- Net Difference Between Projected and Actual Investment	326,016
- Change of Assumptions	(205,630)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,173)
Pension Expense/Income	170,721
Contributions	(464,379)
Total Activity in FY 2020	(273,988)
Net Pension Liability as of 2020	\$2,356,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1193000
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$486,745 Proportionate Share: 0.0000902

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$289,854	\$272,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,827	\$3,658
Net Difference Between Projected and Actual	23,316	0
Change of Assumptions	0	56,765
Changes in Proportion and Differences Between	9,004	2,265
Total	\$37,147	\$62,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	264
Total	\$22,205

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,515

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,157)
2022	(7,026)
2023	(2,262)
2024	9,904
2025	0
Thereafter	0
Total	(\$25,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$444,169	\$272,440	\$128,602

PERF Net Pension Liability - Unaudited

JASPER PUBLIC LIBRARY - 1193000

Net Pension Liability as of 2019	\$289,854
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,506)
- Net Difference Between Projected and Actual Investment	37,017
- Change of Assumptions	(25,321)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,706
Pension Expense/Income	22,205
Contributions	(54,515)
Total Activity in FY 2020	(17,414)
Net Pension Liability as of 2020	\$272,440

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1194000
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$238,747 Proportionate Share: 0.0000442

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$150,380	\$133,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,365	\$1,792
Net Difference Between Projected and Actual	11,426	0
Change of Assumptions	0	27,816
Changes in Proportion and Differences Between	4,887	3,588
Total	\$18,678	\$33,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,751
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,040
Total	\$14,791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,740

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,164)
2022	(6,046)
2023	(3,162)
2024	4,854
2025	0
Thereafter	0
Total	(\$14,518)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$217,653	\$133,501	\$63,018

PERF Net Pension Liability - Unaudited
DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000

Net Pension Liability as of 2019	\$150,380
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,409)
- Net Difference Between Projected and Actual Investment	18,534
- Change of Assumptions	(11,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,553)
Pension Expense/Income	14,791
Contributions	(26,740)
Total Activity in FY 2020	(16,879)
Net Pension Liability as of 2020	\$133,501

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1196000
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$1,070,691 Proportionate Share: 0.0001983

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$419,743	\$598,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,612	\$8,042
Net Difference Between Projected and Actual	51,260	0
Change of Assumptions	0	124,795
Changes in Proportion and Differences Between	198,155	8,797
Total	\$260,027	\$141,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,609
Total	\$109,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,912

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$1,533
2022	46,322
2023	48,765
2024	21,773
2025	0
Thereafter	0
Total	\$118,393

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$976,483	\$598,944	\$282,725

PERF Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORPORATION - 1196000

Net Pension Liability as of 2019	\$419,743
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,545)
- Net Difference Between Projected and Actual Investment	71,100
- Change of Assumptions	(79,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	205,972
Pension Expense/Income	109,845
Contributions	(119,912)
Total Activity in FY 2020	179,201
Net Pension Liability as of 2020	\$598,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1197000
 Submission Unit Name: CITY OF CLINTON

Wages: \$639,381 Proportionate Share: 0.0001184

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$396,938	\$357,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,336	\$4,801
Net Difference Between Projected and Actual	30,606	0
Change of Assumptions	0	74,512
Changes in Proportion and Differences Between	902	6,698
Total	\$37,844	\$86,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,295)
Total	\$27,505

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,611

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,452)
2022	(15,692)
2023	(7,024)
2024	13,001
2025	0
Thereafter	0
Total	(\$48,167)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$583,034	\$357,615	\$168,808

PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

Net Pension Liability as of 2019	\$396,938
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,976)
- Net Difference Between Projected and Actual Investment	49,368
- Change of Assumptions	(31,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,159)
Pension Expense/Income	27,505
Contributions	(71,611)
Total Activity in FY 2020	(39,323)
Net Pension Liability as of 2020	\$357,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1198000
 Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$1,246,363 Proportionate Share: 0.0002309

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$753,224	\$697,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,356	\$9,364
Net Difference Between Projected and Actual	59,687	0
Change of Assumptions	0	145,311
Changes in Proportion and Differences Between	8,281	25,990
Total	\$80,324	\$180,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,264)
Total	\$34,902

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,415

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$87,490)
2022	(28,515)
2023	(9,689)
2024	25,353
2025	0
Thereafter	0
Total	(\$100,341)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,137,014	\$697,409	\$329,204

PERF Net Pension Liability - Unaudited
CULVER COMMUNITY SCHOOLS CORPORATION - 1198000

Net Pension Liability as of 2019	\$753,224
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,953)
- Net Difference Between Projected and Actual Investment	95,290
- Change of Assumptions	(63,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,959
Pension Expense/Income	34,902
Contributions	(134,415)
Total Activity in FY 2020	(55,815)
Net Pension Liability as of 2020	\$697,409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1199000
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$1,200,256 Proportionate Share: 0.0002223

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$743,309	\$671,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,896	\$9,015
Net Difference Between Projected and Actual	57,464	0
Change of Assumptions	0	139,899
Changes in Proportion and Differences Between	97,314	7,629
Total	\$166,674	\$156,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,481
Total	\$107,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,428

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,336)
2022	16,768
2023	(12,710)
2024	24,409
2025	0
Thereafter	0
Total	\$10,131

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,094,665	\$671,434	\$316,943

PERF Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 1199000

Net Pension Liability as of 2019	\$743,309
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,802)
- Net Difference Between Projected and Actual Investment	92,598
- Change of Assumptions	(59,261)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,537)
Pension Expense/Income	107,555
Contributions	(134,428)
Total Activity in FY 2020	(71,875)
Net Pension Liability as of 2020	\$671,434

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1200000
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$364,053 Proportionate Share: 0.0000674

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$228,380	\$203,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,607	\$2,733
Net Difference Between Projected and Actual	17,423	0
Change of Assumptions	0	42,416
Changes in Proportion and Differences Between	7,490	7,470
Total	\$28,520	\$52,619

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,428
Total	\$19,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,503

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,664)
2022	(9,309)
2023	(5,528)
2024	7,402
2025	0
Thereafter	0
Total	(\$24,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$331,896	\$203,575	\$96,095

PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

Net Pension Liability as of 2019	\$228,380
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,173)
- Net Difference Between Projected and Actual Investment	28,218
- Change of Assumptions	(17,640)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,530)
Pension Expense/Income	19,823
Contributions	(36,503)
Total Activity in FY 2020	(24,805)
Net Pension Liability as of 2020	\$203,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1201000
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$7,171,340 Proportionate Share: 0.0013284

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,122,406	\$4,012,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,086	\$53,870
Net Difference Between Projected and Actual	343,387	0
Change of Assumptions	0	835,994
Changes in Proportion and Differences Between	353,786	15,484
Total	\$768,259	\$905,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,128
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	132,678
Total	\$455,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$803,163

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$271,152)
2022	(14,708)
2023	2,909
2024	145,862
2025	0
Thereafter	0
Total	(\$137,089)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,541,400	\$4,012,292	\$1,893,958

PERF Net Pension Liability - Unaudited
SEYMOUR COMMUNITY SCHOOLS - 1201000

Net Pension Liability as of 2019	\$4,122,406
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(91,944)
- Net Difference Between Projected and Actual Investment	538,243
- Change of Assumptions	(388,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	179,720
Pension Expense/Income	455,806
Contributions	(803,163)
Total Activity in FY 2020	(110,114)
Net Pension Liability as of 2020	\$4,012,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1202000
 Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$2,653,425 Proportionate Share: 0.0004915

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,666,083	\$1,484,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,301	\$19,932
Net Difference Between Projected and Actual	127,051	0
Change of Assumptions	0	309,313
Changes in Proportion and Differences Between	3,642	62,709
Total	\$156,994	\$391,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,958)
Total	\$84,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$297,168

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$180,630)
2022	(74,590)
2023	(33,708)
2024	53,968
2025	0
Thereafter	0
Total	(\$234,960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,420,279	\$1,484,524	\$700,753

PERF Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

Net Pension Liability as of 2019	\$1,666,083
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,748)
- Net Difference Between Projected and Actual Investment	205,803
- Change of Assumptions	(128,569)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,475)
Pension Expense/Income	84,598
Contributions	(297,168)
Total Activity in FY 2020	(181,559)
Net Pension Liability as of 2020	\$1,484,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1203000
 Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$182,992 Proportionate Share: 0.0000339

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$110,720	\$102,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,814	\$1,375
Net Difference Between Projected and Actual	8,763	0
Change of Assumptions	0	21,334
Changes in Proportion and Differences Between	1,345	7,283
Total	\$11,922	\$29,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,246
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,533)
Total	\$3,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,495

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,887)
2022	(5,616)
2023	(1,290)
2024	3,723
2025	0
Thereafter	0
Total	(\$18,070)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$166,933	\$102,391	\$48,333

PERF Net Pension Liability - Unaudited
CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000

Net Pension Liability as of 2019	\$110,720
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,493)
- Net Difference Between Projected and Actual Investment	13,996
- Change of Assumptions	(9,323)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,273
Pension Expense/Income	3,713
Contributions	(20,495)
Total Activity in FY 2020	(8,329)
Net Pension Liability as of 2020	\$102,391

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1204000
 Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,985 Proportionate Share: 0.000024

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,932	\$7,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128	\$97
Net Difference Between Projected and Actual	620	0
Change of Assumptions	0	1,510
Changes in Proportion and Differences Between	32	92
Total	\$780	\$1,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91)
Total	\$493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,454

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$805)
2022	(265)
2023	(113)
2024	264
2025	0
Thereafter	0
Total	(\$919)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,818	\$7,249	\$3,422

PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

Net Pension Liability as of 2019	\$7,932
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(179)
- Net Difference Between Projected and Actual Investment	995
- Change of Assumptions	(650)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112
Pension Expense/Income	493
Contributions	(1,454)
Total Activity in FY 2020	(683)
Net Pension Liability as of 2020	\$7,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1206000
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$36,565 Proportionate Share: 0.0000068

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,474	\$20,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364	\$276
Net Difference Between Projected and Actual	1,758	0
Change of Assumptions	0	4,279
Changes in Proportion and Differences Between	218	4
Total	\$2,340	\$4,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	210
Total	\$1,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,095

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,871)
2022	(766)
2023	(329)
2024	747
2025	0
Thereafter	0
Total	(\$2,219)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,485	\$20,539	\$9,695

PERF Net Pension Liability - Unaudited

WARREN PUBLIC LIBRARY - 1206000

Net Pension Liability as of 2019	\$22,474
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(507)
- Net Difference Between Projected and Actual Investment	2,820
- Change of Assumptions	(1,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(176)
Pension Expense/Income	1,864
Contributions	(4,095)
Total Activity in FY 2020	(1,935)
Net Pension Liability as of 2020	\$20,539

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1208000
 Submission Unit Name: CITY OF GARRETT

Wages: \$2,057,922 Proportionate Share: 0.0003812

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,235,763	\$1,151,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,399	\$15,459
Net Difference Between Projected and Actual	98,539	0
Change of Assumptions	0	239,898
Changes in Proportion and Differences Between	46,281	0
Total	\$165,219	\$255,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,685
Total	\$116,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,246

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$93,761)
2022	(25,980)
2023	(12,255)
2024	41,858
2025	0
Thereafter	0
Total	(\$90,138)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,877,132	\$1,151,374	\$543,494

PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

Net Pension Liability as of 2019	\$1,235,763
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,783)
- Net Difference Between Projected and Actual Investment	156,950
- Change of Assumptions	(105,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,116
Pension Expense/Income	116,410
Contributions	(230,246)
Total Activity in FY 2020	(84,389)
Net Pension Liability as of 2020	\$1,151,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1209000
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$147,630 Proportionate Share: 0.0000273

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$92,542	\$82,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,461	\$1,107
Net Difference Between Projected and Actual	7,057	0
Change of Assumptions	0	17,181
Changes in Proportion and Differences Between	222	15,586
Total	\$8,740	\$33,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,655)
Total	(\$4,014)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,535

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,559)
2022	(7,703)
2023	(1,869)
2024	2,997
2025	0
Thereafter	0
Total	(\$25,134)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$134,433	\$82,457	\$38,923

PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

Net Pension Liability as of 2019	\$92,542
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,096)
- Net Difference Between Projected and Actual Investment	11,431
- Change of Assumptions	(7,142)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,271
Pension Expense/Income	(4,014)
Contributions	(16,535)
Total Activity in FY 2020	(10,085)
Net Pension Liability as of 2020	\$82,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1210000
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,349,537 Proportionate Share: 0.0002500

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$813,376	\$755,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,378	\$10,138
Net Difference Between Projected and Actual	64,624	0
Change of Assumptions	0	157,331
Changes in Proportion and Differences Between	12,596	49,764
Total	\$90,598	\$217,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,812
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,413)
Total	\$34,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,148

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$102,925)
2022	(42,432)
2023	(8,729)
2024	27,451
2025	0
Thereafter	0
Total	(\$126,635)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,231,068	\$755,099	\$356,436

PERF Net Pension Liability - Unaudited
PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000

Net Pension Liability as of 2019	\$813,376
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,298)
- Net Difference Between Projected and Actual Investment	103,070
- Change of Assumptions	(69,092)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,792
Pension Expense/Income	34,399
Contributions	(151,148)
Total Activity in FY 2020	(58,277)
Net Pension Liability as of 2020	\$755,099

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1212000
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$584,123 Proportionate Share: 0.0001082

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$352,320	\$326,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,790	\$4,388
Net Difference Between Projected and Actual	27,969	0
Change of Assumptions	0	68,093
Changes in Proportion and Differences Between	5,212	3,006
Total	\$38,971	\$75,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,319
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(215)
Total	\$26,104

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,422

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,942)
2022	(11,605)
2023	(3,849)
2024	11,880
2025	0
Thereafter	0
Total	(\$36,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$532,806	\$326,807	\$154,265

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY - 1212000

Net Pension Liability as of 2019	\$352,320
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,927)
- Net Difference Between Projected and Actual Investment	44,622
- Change of Assumptions	(29,871)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,981
Pension Expense/Income	26,104
Contributions	(65,422)
Total Activity in FY 2020	(25,513)
Net Pension Liability as of 2020	\$326,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1212001
 Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$109,915 Proportionate Share: 0.0000204

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$81,305	\$61,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,092	\$827
Net Difference Between Projected and Actual	5,273	0
Change of Assumptions	0	12,838
Changes in Proportion and Differences Between	3,799	11,685
Total	\$10,164	\$25,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,340)
Total	\$2,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,310

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,334)
2022	(4,685)
2023	(4,408)
2024	2,241
2025	0
Thereafter	0
Total	(\$15,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$100,455	\$61,616	\$29,085

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

Net Pension Liability as of 2019	\$81,305
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,888)
- Net Difference Between Projected and Actual Investment	9,116
- Change of Assumptions	(4,018)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,211)
Pension Expense/Income	2,622
Contributions	(12,310)
Total Activity in FY 2020	(19,689)
Net Pension Liability as of 2020	\$61,616

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1213000
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$241,018 Proportionate Share: 0.0000446

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$167,236	\$134,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,387	\$1,809
Net Difference Between Projected and Actual	11,529	0
Change of Assumptions	0	28,068
Changes in Proportion and Differences Between	16,213	16,562
Total	\$30,129	\$46,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,194
Total	\$15,043

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,994

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,187)
2022	(5,004)
2023	(7,017)
2024	4,898
2025	0
Thereafter	0
Total	(\$16,310)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$219,622	\$134,710	\$63,588

PERF Net Pension Liability - Unaudited

TOWN OF BOSWELL - 1213000

Net Pension Liability as of 2019	\$167,236
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,850)
- Net Difference Between Projected and Actual Investment	19,434
- Change of Assumptions	(9,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,234)
Pension Expense/Income	15,043
Contributions	(26,994)
Total Activity in FY 2020	(32,526)
Net Pension Liability as of 2020	\$134,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1214000
 Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$44,613 Proportionate Share: 0.0000083

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$32,390	\$25,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444	\$337
Net Difference Between Projected and Actual	2,146	0
Change of Assumptions	0	5,223
Changes in Proportion and Differences Between	33	5,912
Total	\$2,623	\$11,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,453)
Total	(\$434)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,997

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,958)
2022	(3,179)
2023	(1,624)
2024	912
2025	0
Thereafter	0
Total	(\$8,849)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,871	\$25,069	\$11,834

PERF Net Pension Liability - Unaudited
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000

Net Pension Liability as of 2019	\$32,390
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(751)
- Net Difference Between Projected and Actual Investment	3,677
- Change of Assumptions	(1,709)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,107)
Pension Expense/Income	(434)
Contributions	(4,997)
Total Activity in FY 2020	(7,321)
Net Pension Liability as of 2020	\$25,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1215000
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$8,061,677 Proportionate Share: 0.0014933

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,819,444	\$4,510,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,911	\$60,557
Net Difference Between Projected and Actual	386,013	0
Change of Assumptions	0	939,769
Changes in Proportion and Differences Between	561,008	424,553
Total	\$1,026,932	\$1,424,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	297,353
Total	\$660,593

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$902,908

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$194,855)
2022	(324,568)
2023	(42,494)
2024	163,970
2025	0
Thereafter	0
Total	(\$397,947)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,353,412	\$4,510,355	\$2,129,063

PERF Net Pension Liability - Unaudited

TOWN OF PLAINFIELD - 1215000

Net Pension Liability as of 2019	\$4,819,444
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(108,263)
- Net Difference Between Projected and Actual Investment	613,816
- Change of Assumptions	(416,933)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(155,394)
Pension Expense/Income	660,593
Contributions	(902,908)
Total Activity in FY 2020	(309,089)
Net Pension Liability as of 2020	\$4,510,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1216000
 Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$92,918 Proportionate Share: 0.0000172

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$40,983	\$51,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$920	\$698
Net Difference Between Projected and Actual	4,446	0
Change of Assumptions	0	10,824
Changes in Proportion and Differences Between	13,373	19,522
Total	\$18,739	\$31,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,620)
Total	(\$2,436)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,407

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,919)
2022	(5,376)
2023	3,101
2024	1,889
2025	0
Thereafter	0
Total	(\$12,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$84,697	\$51,951	\$24,523

PERF Net Pension Liability - Unaudited

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

Net Pension Liability as of 2019	\$40,983
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(863)
- Net Difference Between Projected and Actual Investment	6,383
- Change of Assumptions	(6,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,669
Pension Expense/Income	(2,436)
Contributions	(10,407)
Total Activity in FY 2020	10,968
Net Pension Liability as of 2020	\$51,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1217000
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$1,934,029 Proportionate Share: 0.0003582

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,121,408	\$1,081,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,168	\$14,526
Net Difference Between Projected and Actual	92,594	0
Change of Assumptions	0	225,424
Changes in Proportion and Differences Between	54,815	26,940
Total	\$166,577	\$266,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	190
Total	\$87,321

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,611

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$108,496)
2022	(29,518)
2023	(1,630)
2024	39,331
2025	0
Thereafter	0
Total	(\$100,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,763,874	\$1,081,905	\$510,701

PERF Net Pension Liability - Unaudited

CARMEL PUBLIC LIBRARY - 1217000

Net Pension Liability as of 2019	\$1,121,408
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,052)
- Net Difference Between Projected and Actual Investment	145,600
- Change of Assumptions	(103,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,008
Pension Expense/Income	87,321
Contributions	(216,611)
Total Activity in FY 2020	(39,503)
Net Pension Liability as of 2020	\$1,081,905

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1218000
 Submission Unit Name: CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1
Total	\$1

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY - 1218000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1)
Pension Expense/Income	1
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1221000
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$5,630,078 Proportionate Share: 0.0010429

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,559,884	\$3,149,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,808	\$42,292
Net Difference Between Projected and Actual	269,586	0
Change of Assumptions	0	656,322
Changes in Proportion and Differences Between	88,330	94,404
Total	\$413,724	\$793,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,218
Total	\$317,899

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$622,991

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$263,311)
2022	(151,221)
2023	(79,274)
2024	114,512
2025	0
Thereafter	0
Total	(\$379,294)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,135,521	\$3,149,969	\$1,486,908

PERF Net Pension Liability - Unaudited
GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000

Net Pension Liability as of 2019	\$3,559,884
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(80,748)
- Net Difference Between Projected and Actual Investment	437,853
- Change of Assumptions	(270,129)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(191,799)
Pension Expense/Income	317,899
Contributions	(622,991)
Total Activity in FY 2020	(409,915)
Net Pension Liability as of 2020	\$3,149,969

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1222000
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$1,928,338 Proportionate Share: 0.0003572

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,242,043	\$1,078,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,115	\$14,485
Net Difference Between Projected and Actual	92,335	0
Change of Assumptions	0	224,795
Changes in Proportion and Differences Between	21,057	54,264
Total	\$132,507	\$293,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,294
Total	\$90,182

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,966

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$108,540)
2022	(59,509)
2023	(32,211)
2024	39,223
2025	0
Thereafter	0
Total	(\$161,037)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,758,949	\$1,078,885	\$509,276

PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

Net Pension Liability as of 2019	\$1,242,043
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,259)
- Net Difference Between Projected and Actual Investment	151,043
- Change of Assumptions	(90,053)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,105)
Pension Expense/Income	90,182
Contributions	(215,966)
Total Activity in FY 2020	(163,158)
Net Pension Liability as of 2020	\$1,078,885

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1223000
 Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$4,114,658 Proportionate Share: 0.0007622

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,280,824	\$2,302,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,787	\$30,909
Net Difference Between Projected and Actual	197,026	0
Change of Assumptions	0	479,671
Changes in Proportion and Differences Between	254,555	2,317
Total	\$492,368	\$512,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	92,622
Total	\$278,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$456,772

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$133,874)
2022	7,998
2023	21,655
2024	83,692
2025	0
Thereafter	0
Total	(\$20,529)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,753,279	\$2,302,145	\$1,086,702

PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

Net Pension Liability as of 2019	\$2,280,824
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,517)
- Net Difference Between Projected and Actual Investment	304,835
- Change of Assumptions	(232,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,988
Pension Expense/Income	278,024
Contributions	(456,772)
Total Activity in FY 2020	21,321
Net Pension Liability as of 2020	\$2,302,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1224000
 Submission Unit Name: BROWN COUNTY

Wages: \$4,431,724 Proportionate Share: 0.0008209

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,779,559	\$2,479,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,929	\$33,290
Net Difference Between Projected and Actual	212,200	0
Change of Assumptions	0	516,612
Changes in Proportion and Differences Between	78,339	60,469
Total	\$334,468	\$610,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,770
Total	\$218,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$487,982

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$230,176)
2022	(78,510)
2023	(57,354)
2024	90,137
2025	0
Thereafter	0
Total	(\$275,903)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,042,333	\$2,479,442	\$1,170,393

PERF Net Pension Liability - Unaudited

BROWN COUNTY - 1224000

Net Pension Liability as of 2019	\$2,779,559
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(62,963)
- Net Difference Between Projected and Actual Investment	343,583
- Change of Assumptions	(215,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,134)
Pension Expense/Income	218,451
Contributions	(487,982)
Total Activity in FY 2020	(300,117)
Net Pension Liability as of 2020	\$2,479,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1224001
 Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$131,801 Proportionate Share: 0.0000244

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$80,974	\$73,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,306	\$989
Net Difference Between Projected and Actual	6,307	0
Change of Assumptions	0	15,356
Changes in Proportion and Differences Between	4,197	277
Total	\$11,810	\$16,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,351
Total	\$9,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,762

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,513)
2022	(1,735)
2023	(1,244)
2024	2,680
2025	0
Thereafter	0
Total	(\$4,812)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,152	\$73,698	\$34,788

PERF Net Pension Liability - Unaudited

BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

Net Pension Liability as of 2019	\$80,974
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,827)
- Net Difference Between Projected and Actual Investment	10,134
- Change of Assumptions	(6,572)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,535)
Pension Expense/Income	9,286
Contributions	(14,762)
Total Activity in FY 2020	(7,276)
Net Pension Liability as of 2020	\$73,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1225000
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$6,536,229 Proportionate Share: 0.0012107

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,926,746	\$3,656,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,788	\$49,097
Net Difference Between Projected and Actual	312,962	0
Change of Assumptions	0	761,922
Changes in Proportion and Differences Between	376,332	17,064
Total	\$754,082	\$828,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	187,158
Total	\$481,656

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$703,756

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$184,325)
2022	22,805
2023	(45,421)
2024	132,940
2025	0
Thereafter	0
Total	(\$74,001)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,961,814	\$3,656,791	\$1,726,148

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY - 1225000

Net Pension Liability as of 2019	\$3,926,746
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(88,288)
- Net Difference Between Projected and Actual Investment	498,569
- Change of Assumptions	(335,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,206)
Pension Expense/Income	481,656
Contributions	(703,756)
Total Activity in FY 2020	(269,955)
Net Pension Liability as of 2020	\$3,656,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1226000
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$67,704 Proportionate Share: 0.0000125

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$42,305	\$37,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$669	\$507
Net Difference Between Projected and Actual	3,231	0
Change of Assumptions	0	7,867
Changes in Proportion and Differences Between	293	828
Total	\$4,193	\$9,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(160)
Total	\$2,881

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,583

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,941)
2022	(1,607)
2023	(833)
2024	1,372
2025	0
Thereafter	0
Total	(\$5,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$61,553	\$37,755	\$17,822

PERF Net Pension Liability - Unaudited

KENTLAND PUBLIC LIBRARY - 1226000

Net Pension Liability as of 2019	\$42,305
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(958)
- Net Difference Between Projected and Actual Investment	5,231
- Change of Assumptions	(3,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(844)
Pension Expense/Income	2,881
Contributions	(7,583)
Total Activity in FY 2020	(4,550)
Net Pension Liability as of 2020	\$37,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1227000
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$671,975 Proportionate Share: 0.0001245

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$371,159	\$376,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,662	\$5,049
Net Difference Between Projected and Actual	32,183	0
Change of Assumptions	0	78,351
Changes in Proportion and Differences Between	34,548	30,715
Total	\$73,393	\$114,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,952)
Total	\$21,332

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,258

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,134)
2022	(13,282)
2023	4,024
2024	13,670
2025	0
Thereafter	0
Total	(\$40,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$613,072	\$376,039	\$177,505

PERF Net Pension Liability - Unaudited
HAMILTON COMMUNITY SCHOOLS - 1227000

Net Pension Liability as of 2019	\$371,159
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,215)
- Net Difference Between Projected and Actual Investment	49,727
- Change of Assumptions	(38,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,380
Pension Expense/Income	21,332
Contributions	(75,258)
Total Activity in FY 2020	4,880
Net Pension Liability as of 2020	\$376,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1228000
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$738,151 Proportionate Share: 0.0001367

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$391,650	\$412,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,315	\$5,544
Net Difference Between Projected and Actual	35,337	0
Change of Assumptions	0	86,029
Changes in Proportion and Differences Between	94,224	0
Total	\$136,876	\$91,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,459
Total	\$86,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,673

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$9,227
2022	12,718
2023	8,349
2024	15,009
2025	0
Thereafter	0
Total	\$45,303

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$673,148	\$412,888	\$194,899

PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

Net Pension Liability as of 2019	\$391,650
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,600)
- Net Difference Between Projected and Actual Investment	53,849
- Change of Assumptions	(43,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,492
Pension Expense/Income	86,711
Contributions	(82,673)
Total Activity in FY 2020	21,238
Net Pension Liability as of 2020	\$412,888

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1229000
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$665,534 Proportionate Share: 0.0001233

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$397,269	\$372,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,598	\$5,000
Net Difference Between Projected and Actual	31,873	0
Change of Assumptions	0	77,596
Changes in Proportion and Differences Between	24,052	3,441
Total	\$62,523	\$86,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,387
Total	\$38,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,538

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,626)
2022	(4,081)
2023	(3,346)
2024	13,539
2025	0
Thereafter	0
Total	(\$23,514)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$607,162	\$372,415	\$175,794

PERF Net Pension Liability - Unaudited
PIONEER REGIONAL SCHOOL CORPORATION - 1229000

Net Pension Liability as of 2019	\$397,269
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,922)
- Net Difference Between Projected and Actual Investment	50,651
- Change of Assumptions	(34,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,074
Pension Expense/Income	38,379
Contributions	(74,538)
Total Activity in FY 2020	(24,854)
Net Pension Liability as of 2020	\$372,415

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1230000
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$363,257 Proportionate Share: 0.0000673

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$235,982	\$203,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,601	\$2,729
Net Difference Between Projected and Actual	17,397	0
Change of Assumptions	0	42,353
Changes in Proportion and Differences Between	307	16,701
Total	\$21,305	\$61,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,624)
Total	\$6,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,043

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,068)
2022	(11,886)
2023	(6,915)
2024	7,391
2025	0
Thereafter	0
Total	(\$40,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$331,403	\$203,273	\$95,953

PERF Net Pension Liability - Unaudited

KNOX COUNTY PUBLIC LIBRARY - 1230000

Net Pension Liability as of 2019	\$235,982
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,377)
- Net Difference Between Projected and Actual Investment	28,551
- Change of Assumptions	(16,753)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,833)
Pension Expense/Income	6,746
Contributions	(39,043)
Total Activity in FY 2020	(32,709)
Net Pension Liability as of 2020	\$203,273

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1231000
 Submission Unit Name: BEECH GROVE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

BEECH GROVE PUBLIC LIBRARY - 1231000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1232000
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$50,076 Proportionate Share: 0.0000093

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$31,729	\$28,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$498	\$377
Net Difference Between Projected and Actual	2,404	0
Change of Assumptions	0	5,853
Changes in Proportion and Differences Between	1,610	828
Total	\$4,512	\$7,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,455
Total	\$3,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,609

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,624)
2022	(1,253)
2023	(690)
2024	1,021
2025	0
Thereafter	0
Total	(\$2,546)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$45,796	\$28,090	\$13,259

PERF Net Pension Liability - Unaudited

TOWN OF OAKTOWN - 1232000

Net Pension Liability as of 2019	\$31,729
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(719)
- Net Difference Between Projected and Actual Investment	3,904
- Change of Assumptions	(2,411)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,521)
Pension Expense/Income	3,717
Contributions	(5,609)
Total Activity in FY 2020	(3,639)
Net Pension Liability as of 2020	\$28,090

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1233000
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,317,619 Proportionate Share: 0.0004293

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,529,914	\$1,296,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,973	\$17,409
Net Difference Between Projected and Actual	110,973	0
Change of Assumptions	0	270,169
Changes in Proportion and Differences Between	2,941	164,476
Total	\$136,887	\$452,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(77,761)
Total	\$26,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,174

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$212,465)
2022	(101,866)
2023	(47,975)
2024	47,139
2025	0
Thereafter	0
Total	(\$315,167)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,113,989	\$1,296,655	\$612,072

PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

Net Pension Liability as of 2019	\$1,529,914
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,948)
- Net Difference Between Projected and Actual Investment	183,288
- Change of Assumptions	(104,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,893)
Pension Expense/Income	26,665
Contributions	(259,174)
Total Activity in FY 2020	(233,259)
Net Pension Liability as of 2020	\$1,296,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1234000
 Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$24,840 Proportionate Share: 0.0000046

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$16,525	\$13,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246	\$187
Net Difference Between Projected and Actual	1,189	0
Change of Assumptions	0	2,895
Changes in Proportion and Differences Between	1,497	1,648
Total	\$2,932	\$4,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(176)
Total	\$943

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,782

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,525)
2022	(231)
2023	(546)
2024	504
2025	0
Thereafter	0
Total	(\$1,798)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,652	\$13,894	\$6,558

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, WHITLEY COUNTY - 1234000

Net Pension Liability as of 2019	\$16,525
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(379)
- Net Difference Between Projected and Actual Investment	1,970
- Change of Assumptions	(1,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,280)
Pension Expense/Income	943
Contributions	(2,782)
Total Activity in FY 2020	(2,631)
Net Pension Liability as of 2020	\$13,894

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1235000
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

Wages: \$3,600 Proportionate Share: 0.000007

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,627	\$2,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37	\$28
Net Difference Between Projected and Actual	181	0
Change of Assumptions	0	441
Changes in Proportion and Differences Between	0	11,138
Total	\$218	\$11,607

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,248)
Total	(\$9,078)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$403

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,998)
2022	(856)
2023	(610)
2024	75
2025	0
Thereafter	0
Total	(\$11,389)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,447	\$2,114	\$998

PERF Net Pension Liability - Unaudited
HONEY CREEK TOWNSHIP, VIGO COUNTY - 1235000

Net Pension Liability as of 2019	\$4,627
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(114)
- Net Difference Between Projected and Actual Investment	400
- Change of Assumptions	61
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,621
Pension Expense/Income	(9,078)
Contributions	(403)
Total Activity in FY 2020	(2,513)
Net Pension Liability as of 2020	\$2,114

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1236000
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$378,612 Proportionate Share: 0.0000701

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$239,287	\$211,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,751	\$2,843
Net Difference Between Projected and Actual	18,121	0
Change of Assumptions	0	44,116
Changes in Proportion and Differences Between	6,940	23,084
Total	\$28,812	\$70,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,937)
Total	\$13,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,405

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,485)
2022	(17,229)
2023	(5,215)
2024	7,698
2025	0
Thereafter	0
Total	(\$41,231)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$345,191	\$211,730	\$99,945

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP, MARION COUNTY - 1236000

Net Pension Liability as of 2019	\$239,287
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,428)
- Net Difference Between Projected and Actual Investment	29,431
- Change of Assumptions	(18,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,113)
Pension Expense/Income	13,115
Contributions	(42,405)
Total Activity in FY 2020	(27,557)
Net Pension Liability as of 2020	\$211,730

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1238000
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$1,029,399 Proportionate Share: 0.0001907

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$744,300	\$575,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,205	\$7,733
Net Difference Between Projected and Actual	49,295	0
Change of Assumptions	0	120,012
Changes in Proportion and Differences Between	531	117,223
Total	\$60,031	\$244,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,387
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,573)
Total	\$1,814

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,043

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$103,728)
2022	(64,620)
2023	(37,529)
2024	20,940
2025	0
Thereafter	0
Total	(\$184,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$939,058	\$575,989	\$271,889

PERF Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 1238000

Net Pension Liability as of 2019	\$744,300
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,237)
- Net Difference Between Projected and Actual Investment	84,476
- Change of Assumptions	(39,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,054)
Pension Expense/Income	1,814
Contributions	(114,043)
Total Activity in FY 2020	(168,311)
Net Pension Liability as of 2020	\$575,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1239000
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$833,047 Proportionate Share: 0.0001543

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$548,310	\$466,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,257	\$6,257
Net Difference Between Projected and Actual	39,886	0
Change of Assumptions	0	97,105
Changes in Proportion and Differences Between	7,048	39,871
Total	\$55,191	\$143,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,099)
Total	\$28,434

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,301

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$55,951)
2022	(32,213)
2023	(16,821)
2024	16,943
2025	0
Thereafter	0
Total	(\$88,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$759,815	\$466,047	\$219,992

PERF Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

Net Pension Liability as of 2019	\$548,310
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,519)
- Net Difference Between Projected and Actual Investment	65,803
- Change of Assumptions	(37,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,058)
Pension Expense/Income	28,434
Contributions	(93,301)
Total Activity in FY 2020	(82,263)
Net Pension Liability as of 2020	\$466,047

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1240000
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$30,000 Proportionate Share: 0.0000056

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$20,491	\$16,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$300	\$227
Net Difference Between Projected and Actual	1,448	0
Change of Assumptions	0	3,524
Changes in Proportion and Differences Between	579	1,760
Total	\$2,327	\$5,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(425)
Total	\$937

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,360

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,077)
2022	(959)
2023	(764)
2024	616
2025	0
Thereafter	0
Total	(\$3,184)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,576	\$16,914	\$7,984

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP, WAYNE COUNTY - 1240000

Net Pension Liability as of 2019	\$20,491
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(470)
- Net Difference Between Projected and Actual Investment	2,417
- Change of Assumptions	(1,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,800)
Pension Expense/Income	937
Contributions	(3,360)
Total Activity in FY 2020	(3,577)
Net Pension Liability as of 2020	\$16,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1241000

Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,450,154 Proportionate Share: 0.0002686

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$894,350	\$811,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,374	\$10,892
Net Difference Between Projected and Actual	69,432	0
Change of Assumptions	0	169,036
Changes in Proportion and Differences Between	10,205	15,844
Total	\$94,011	\$195,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,715)
Total	\$57,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,417

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$88,533)
2022	(28,293)
2023	(14,429)
2024	29,494
2025	0
Thereafter	0
Total	(\$101,761)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,322,659	\$811,278	\$382,955

PERF Net Pension Liability - Unaudited
CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000

Net Pension Liability as of 2019	\$894,350
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,200)
- Net Difference Between Projected and Actual Investment	111,706
- Change of Assumptions	(72,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,231
Pension Expense/Income	57,621
Contributions	(162,417)
Total Activity in FY 2020	(83,072)
Net Pension Liability as of 2020	\$811,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1242000
 Submission Unit Name: TOWN OF GENEVA

Wages: \$371,095 Proportionate Share: 0.0000687

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$267,710	\$207,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,676	\$2,786
Net Difference Between Projected and Actual	17,759	0
Change of Assumptions	0	43,235
Changes in Proportion and Differences Between	4,641	33,952
Total	\$26,076	\$79,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,955)
Total	\$8,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,563

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,826)
2022	(18,303)
2023	(13,312)
2024	7,544
2025	0
Thereafter	0
Total	(\$53,897)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$338,297	\$207,501	\$97,949

PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

Net Pension Liability as of 2019	\$267,710
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,199)
- Net Difference Between Projected and Actual Investment	30,413
- Change of Assumptions	(14,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,423)
Pension Expense/Income	8,756
Contributions	(41,563)
Total Activity in FY 2020	(60,209)
Net Pension Liability as of 2020	\$207,501

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1243000
 Submission Unit Name: CITY OF LOGANSPOUR

Wages: \$1,750,775 Proportionate Share: 0.0003243

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,094,307	\$979,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,354	\$13,151
Net Difference Between Projected and Actual	83,831	0
Change of Assumptions	0	204,090
Changes in Proportion and Differences Between	44,110	18,771
Total	\$145,295	\$236,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,496
Total	\$101,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,087

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$75,657)
2022	(29,666)
2023	(21,004)
2024	35,610
2025	0
Thereafter	0
Total	(\$90,717)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,596,941	\$979,514	\$462,369

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT - 1243000

Net Pension Liability as of 2019	\$1,094,307
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,774)
- Net Difference Between Projected and Actual Investment	135,556
- Change of Assumptions	(85,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,494)
Pension Expense/Income	101,381
Contributions	(196,087)
Total Activity in FY 2020	(114,793)
Net Pension Liability as of 2020	\$979,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1243001
 Submission Unit Name: CITY OF LOGANSPORT-UTILITIES

Wages: \$5,914,931 Proportionate Share: 0.0010956

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,546,003	\$3,309,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,629	\$44,430
Net Difference Between Projected and Actual	283,209	0
Change of Assumptions	0	689,487
Changes in Proportion and Differences Between	87,678	45,107
Total	\$429,516	\$779,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$266,501
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,781)
Total	\$199,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$651,193

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$338,373)
2022	(95,303)
2023	(36,133)
2024	120,301
2025	0
Thereafter	0
Total	(\$349,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,395,030	\$3,309,144	\$1,562,045

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT-UTILITIES - 1243001

Net Pension Liability as of 2019	\$3,546,003
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(79,698)
- Net Difference Between Projected and Actual Investment	450,820
- Change of Assumptions	(304,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,291
Pension Expense/Income	199,720
Contributions	(651,193)
Total Activity in FY 2020	(236,859)
Net Pension Liability as of 2020	\$3,309,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1244000
 Submission Unit Name: CITY OF RENNELLAER

Wages: \$3,880,993 Proportionate Share: 0.0007189

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,511,187	\$2,171,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,470	\$29,153
Net Difference Between Projected and Actual	185,833	0
Change of Assumptions	0	452,421
Changes in Proportion and Differences Between	14,254	112,898
Total	\$238,557	\$594,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,600)
Total	\$148,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,671

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$250,848)
2022	(116,359)
2023	(67,645)
2024	78,937
2025	0
Thereafter	0
Total	(\$355,915)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,540,058	\$2,171,361	\$1,024,967

PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

Net Pension Liability as of 2019	\$2,511,187
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(57,178)
- Net Difference Between Projected and Actual Investment	304,530
- Change of Assumptions	(179,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,782)
Pension Expense/Income	148,270
Contributions	(434,671)
Total Activity in FY 2020	(339,826)
Net Pension Liability as of 2020	\$2,171,361

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1245000
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$464,484 Proportionate Share: 0.0000860

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$281,591	\$259,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,602	\$3,488
Net Difference Between Projected and Actual	22,231	0
Change of Assumptions	0	54,122
Changes in Proportion and Differences Between	4,694	3,169
Total	\$31,527	\$60,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,919
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(398)
Total	\$20,521

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,023

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,237)
2022	(8,019)
2023	(3,439)
2024	9,443
2025	0
Thereafter	0
Total	(\$29,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$423,487	\$259,754	\$122,614

PERF Net Pension Liability - Unaudited

JAY COUNTY PUBLIC LIBRARY - 1245000

Net Pension Liability as of 2019	\$281,591
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,342)
- Net Difference Between Projected and Actual Investment	35,541
- Change of Assumptions	(23,574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,040
Pension Expense/Income	20,521
Contributions	(52,023)
Total Activity in FY 2020	(21,837)
Net Pension Liability as of 2020	\$259,754

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1246000
 Submission Unit Name: THORNCREEK TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	1,661
Total	\$0	\$1,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,560)
Total	(\$1,560)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(1,661)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(1,661)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

THORNCREEK TOWNSHIP - WHITLEY COUNTY - 1246000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,560
Pension Expense/Income	(1,560)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1247000

Submission Unit Name: WASHINGTON TOWNSHIP, STARKE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1
Total	\$1

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, STARKE COUNTY - 1247000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1)
Pension Expense/Income	1
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1248000
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$840,715 Proportionate Share: 0.0001557

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$510,302	\$470,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,332	\$6,314
Net Difference Between Projected and Actual	40,248	0
Change of Assumptions	0	97,986
Changes in Proportion and Differences Between	7,311	1,629
Total	\$55,891	\$105,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,177
Total	\$39,050

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,157

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$45,756)
2022	(15,023)
2023	(6,355)
2024	17,096
2025	0
Thereafter	0
Total	(\$50,038)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$766,709	\$470,275	\$221,988

PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

Net Pension Liability as of 2019	\$510,302
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,495)
- Net Difference Between Projected and Actual Investment	64,369
- Change of Assumptions	(42,626)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,832
Pension Expense/Income	39,050
Contributions	(94,157)
Total Activity in FY 2020	(40,027)
Net Pension Liability as of 2020	\$470,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1249000
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$64,726 Proportionate Share: 0.0000120

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$44,618	\$36,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$642	\$487
Net Difference Between Projected and Actual	3,102	0
Change of Assumptions	0	7,552
Changes in Proportion and Differences Between	96	11,531
Total	\$3,840	\$19,570

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,919
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,848)
Total	(\$2,929)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,249

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,408)
2022	(5,841)
2023	(1,797)
2024	1,316
2025	0
Thereafter	0
Total	(\$15,730)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,091	\$36,245	\$17,109

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY PUBLIC LIBRARY - 1249000

Net Pension Liability as of 2019	\$44,618
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,026)
- Net Difference Between Projected and Actual Investment	5,211
- Change of Assumptions	(2,712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	332
Pension Expense/Income	(2,929)
Contributions	(7,249)
Total Activity in FY 2020	(8,373)
Net Pension Liability as of 2020	\$36,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1250000
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$1,688,123 Proportionate Share: 0.0003127

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,039,443	\$944,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,733	\$12,681
Net Difference Between Projected and Actual	80,832	0
Change of Assumptions	0	196,790
Changes in Proportion and Differences Between	8,968	4,969
Total	\$106,533	\$214,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,063
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,126
Total	\$79,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,070

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$91,976)
2022	(33,895)
2023	(16,370)
2024	34,334
2025	0
Thereafter	0
Total	(\$107,907)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,539,819	\$944,477	\$445,830

PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

Net Pension Liability as of 2019	\$1,039,443
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,472)
- Net Difference Between Projected and Actual Investment	129,964
- Change of Assumptions	(84,026)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,551)
Pension Expense/Income	79,189
Contributions	(189,070)
Total Activity in FY 2020	(94,966)
Net Pension Liability as of 2020	\$944,477

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1251000
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$361,323 Proportionate Share: 0.0000669

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$231,024	\$202,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,580	\$2,713
Net Difference Between Projected and Actual	17,293	0
Change of Assumptions	0	42,102
Changes in Proportion and Differences Between	2,695	10,635
Total	\$23,568	\$55,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,277)
Total	\$10,996

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,468

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,186)
2022	(9,409)
2023	(5,632)
2024	7,345
2025	0
Thereafter	0
Total	(\$31,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$329,434	\$202,064	\$95,382

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE PUBLIC LIBRARY - 1251000

Net Pension Liability as of 2019	\$231,024
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,250)
- Net Difference Between Projected and Actual Investment	28,213
- Change of Assumptions	(17,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,412)
Pension Expense/Income	10,996
Contributions	(40,468)
Total Activity in FY 2020	(28,960)
Net Pension Liability as of 2020	\$202,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1252000
 Submission Unit Name: CITY OF KNOX

Wages: \$870,844 Proportionate Share: 0.0001613

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$534,429	\$487,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,632	\$6,541
Net Difference Between Projected and Actual	41,696	0
Change of Assumptions	0	101,510
Changes in Proportion and Differences Between	3,221	1,968
Total	\$53,549	\$110,019

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	605
Total	\$39,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,421

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$48,012)
2022	(17,696)
2023	(8,474)
2024	17,712
2025	0
Thereafter	0
Total	(\$56,470)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$794,285	\$487,190	\$229,972

PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

Net Pension Liability as of 2019	\$534,429
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,060)
- Net Difference Between Projected and Actual Investment	66,957
- Change of Assumptions	(43,533)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,023)
Pension Expense/Income	39,841
Contributions	(95,421)
Total Activity in FY 2020	(47,239)
Net Pension Liability as of 2020	\$487,190

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1254000
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,459,558 Proportionate Share: 0.0002704

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$903,274	\$816,715

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,470	\$10,965
Net Difference Between Projected and Actual	69,898	0
Change of Assumptions	0	170,169
Changes in Proportion and Differences Between	13,119	10,813
Total	\$97,487	\$191,947

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,520
Total	\$67,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,464

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,873)
2022	(28,021)
2023	(15,259)
2024	29,693
2025	0
Thereafter	0
Total	(\$94,460)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,331,523	\$816,715	\$385,521

PERF Net Pension Liability - Unaudited

LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

Net Pension Liability as of 2019	\$903,274
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,413)
- Net Difference Between Projected and Actual Investment	112,593
- Change of Assumptions	(72,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,392)
Pension Expense/Income	67,294
Contributions	(163,464)
Total Activity in FY 2020	(86,559)
Net Pension Liability as of 2020	\$816,715

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1256000
 Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$11,591,642 Proportionate Share: 0.0021472

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,523,535	\$6,485,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,902	\$87,075
Net Difference Between Projected and Actual	555,045	0
Change of Assumptions	0	1,351,284
Changes in Proportion and Differences Between	758,219	4,590
Total	\$1,428,166	\$1,442,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$522,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	367,319
Total	\$889,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,277,753

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$291,371)
2022	6,047
2023	34,771
2024	235,770
2025	0
Thereafter	0
Total	(\$14,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,573,393	\$6,485,391	\$3,061,357

PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

Net Pension Liability as of 2019	\$6,523,535
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(144,914)
- Net Difference Between Projected and Actual Investment	863,396
- Change of Assumptions	(643,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275,090
Pension Expense/Income	889,617
Contributions	(1,277,753)
Total Activity in FY 2020	(38,144)
Net Pension Liability as of 2020	\$6,485,391

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1257000
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$2,434,266 Proportionate Share: 0.0004509

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,510,414	\$1,361,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,129	\$18,285
Net Difference Between Projected and Actual	116,556	0
Change of Assumptions	0	283,762
Changes in Proportion and Differences Between	47,419	16,838
Total	\$188,104	\$318,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,680
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,683
Total	\$134,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,400

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$112,371)
2022	(41,407)
2023	(26,515)
2024	49,512
2025	0
Thereafter	0
Total	(\$130,781)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,220,353	\$1,361,896	\$642,868

PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

Net Pension Liability as of 2019	\$1,510,414
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,151)
- Net Difference Between Projected and Actual Investment	187,949
- Change of Assumptions	(119,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,374)
Pension Expense/Income	134,363
Contributions	(272,400)
Total Activity in FY 2020	(148,518)
Net Pension Liability as of 2020	\$1,361,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1258000
 Submission Unit Name: FULTON COUNTY

Wages: \$4,257,067 Proportionate Share: 0.0007885

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,522,425	\$2,381,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,195	\$31,976
Net Difference Between Projected and Actual	203,825	0
Change of Assumptions	0	496,222
Changes in Proportion and Differences Between	117,626	0
Total	\$363,646	\$528,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,428
Total	\$245,228

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$476,520

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$181,061)
2022	(53,105)
2023	(16,966)
2024	86,580
2025	0
Thereafter	0
Total	(\$164,552)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,882,787	\$2,381,581	\$1,124,199

PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

Net Pension Liability as of 2019	\$2,522,425
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(56,574)
- Net Difference Between Projected and Actual Investment	323,054
- Change of Assumptions	(222,578)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,546
Pension Expense/Income	245,228
Contributions	(476,520)
Total Activity in FY 2020	(140,844)
Net Pension Liability as of 2020	\$2,381,581

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1259000
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$167,201 Proportionate Share: 0.0000310

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$79,983	\$93,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,659	\$1,257
Net Difference Between Projected and Actual	8,013	0
Change of Assumptions	0	19,509
Changes in Proportion and Differences Between	35,166	0
Total	\$44,838	\$20,766

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,806
Total	\$26,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,727

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$8,922
2022	7,674
2023	4,072
2024	3,404
2025	0
Thereafter	0
Total	\$24,072

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$152,652	\$93,632	\$44,198

PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

Net Pension Liability as of 2019	\$79,983
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,716)
- Net Difference Between Projected and Actual Investment	11,794
- Change of Assumptions	(10,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,783
Pension Expense/Income	26,347
Contributions	(18,727)
Total Activity in FY 2020	13,649
Net Pension Liability as of 2020	\$93,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1260000
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$318,627 Proportionate Share: 0.0000590

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$200,617	\$178,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,157	\$2,393
Net Difference Between Projected and Actual	15,251	0
Change of Assumptions	0	37,130
Changes in Proportion and Differences Between	3,006	5,781
Total	\$21,414	\$45,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(759)
Total	\$13,593

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,686

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,087)
2022	(7,085)
2023	(4,196)
2024	6,478
2025	0
Thereafter	0
Total	(\$23,890)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$290,532	\$178,203	\$84,119

PERF Net Pension Liability - Unaudited

ADAMS PUBLIC LIBRARY SYSTEM - 1260000

Net Pension Liability as of 2019	\$200,617
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,548)
- Net Difference Between Projected and Actual Investment	24,734
- Change of Assumptions	(15,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,141)
Pension Expense/Income	13,593
Contributions	(35,686)
Total Activity in FY 2020	(22,414)
Net Pension Liability as of 2020	\$178,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1261000
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$324,276 Proportionate Share: 0.0000601

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$209,211	\$181,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,216	\$2,437
Net Difference Between Projected and Actual	15,536	0
Change of Assumptions	0	37,822
Changes in Proportion and Differences Between	6,220	16,137
Total	\$24,972	\$56,396

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(670)
Total	\$13,949

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,319

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,300)
2022	(13,242)
2023	(5,482)
2024	6,600
2025	0
Thereafter	0
Total	(\$31,424)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$295,949	\$181,526	\$85,687

PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

Net Pension Liability as of 2019	\$209,211
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,761)
- Net Difference Between Projected and Actual Investment	25,425
- Change of Assumptions	(15,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,853)
Pension Expense/Income	13,949
Contributions	(36,319)
Total Activity in FY 2020	(27,685)
Net Pension Liability as of 2020	\$181,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1262000
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$31,307,524 Proportionate Share: 0.0057992

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$18,869,931	\$17,515,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310,331	\$235,173
Net Difference Between Projected and Actual	1,499,076	0
Change of Assumptions	0	3,649,575
Changes in Proportion and Differences Between	282,473	222,061
Total	\$2,091,880	\$4,106,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,410,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,375)
Total	\$1,382,258

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,495,504

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,801,944)
2022	(644,368)
2023	(205,391)
2024	636,774
2025	0
Thereafter	0
Total	(\$2,014,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,556,827	\$17,515,870	\$8,268,173

PERF Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 1262000

Net Pension Liability as of 2019	\$18,869,931
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(424,511)
- Net Difference Between Projected and Actual Investment	2,391,010
- Change of Assumptions	(1,602,475)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	395,161
Pension Expense/Income	1,382,258
Contributions	(3,495,504)
Total Activity in FY 2020	(1,354,061)
Net Pension Liability as of 2020	\$17,515,870

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1263000
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$2,327,324 Proportionate Share: 0.0004311

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,436,381	\$1,302,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,069	\$17,482
Net Difference Between Projected and Actual	111,438	0
Change of Assumptions	0	271,302
Changes in Proportion and Differences Between	6,069	21,448
Total	\$140,576	\$310,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,102)
Total	\$99,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,518

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$136,005)
2022	(53,838)
2023	(27,149)
2024	47,336
2025	0
Thereafter	0
Total	(\$169,656)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,122,853	\$1,302,092	\$614,638

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY - 1263000

Net Pension Liability as of 2019	\$1,436,381
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,448)
- Net Difference Between Projected and Actual Investment	179,332
- Change of Assumptions	(115,477)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,939)
Pension Expense/Income	99,761
Contributions	(243,518)
Total Activity in FY 2020	(134,289)
Net Pension Liability as of 2020	\$1,302,092

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1264000
 Submission Unit Name: PIKE COUNTY

Wages: \$3,877,689 Proportionate Share: 0.0007183

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,466,239	\$2,169,549

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,438	\$29,129
Net Difference Between Projected and Actual	185,678	0
Change of Assumptions	0	452,043
Changes in Proportion and Differences Between	128,986	77,014
Total	\$353,102	\$558,186

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,410
Total	\$229,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,014

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$164,171)
2022	(62,715)
2023	(57,070)
2024	78,872
2025	0
Thereafter	0
Total	(\$205,084)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,537,103	\$2,169,549	\$1,024,112

PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

Net Pension Liability as of 2019	\$2,466,239
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,996)
- Net Difference Between Projected and Actual Investment	302,251
- Change of Assumptions	(184,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,571)
Pension Expense/Income	229,134
Contributions	(434,014)
Total Activity in FY 2020	(296,690)
Net Pension Liability as of 2020	\$2,169,549

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1265000
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,404,685 Proportionate Share: 0.0002602

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$966,070	\$785,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,924	\$10,552
Net Difference Between Projected and Actual	67,261	0
Change of Assumptions	0	163,750
Changes in Proportion and Differences Between	14,739	88,608
Total	\$95,924	\$262,910

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,834)
Total	\$43,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,059

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$99,388)
2022	(57,504)
2023	(38,663)
2024	28,569
2025	0
Thereafter	0
Total	(\$166,986)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,281,295	\$785,907	\$370,979

PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

Net Pension Liability as of 2019	\$966,070
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,209)
- Net Difference Between Projected and Actual Investment	112,925
- Change of Assumptions	(58,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,333)
Pension Expense/Income	43,459
Contributions	(157,059)
Total Activity in FY 2020	(180,163)
Net Pension Liability as of 2020	\$785,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1266000
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$3,635,337 Proportionate Share: 0.0006734

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,327,095	\$2,033,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,035	\$27,308
Net Difference Between Projected and Actual	174,072	0
Change of Assumptions	0	423,787
Changes in Proportion and Differences Between	138,947	85,655
Total	\$349,054	\$536,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,811
Total	\$229,613

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$403,027

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$142,370)
2022	(61,214)
2023	(58,055)
2024	73,943
2025	0
Thereafter	0
Total	(\$187,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,316,003	\$2,033,934	\$960,096

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY - 1266000

Net Pension Liability as of 2019	\$2,327,095
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52,894)
- Net Difference Between Projected and Actual Investment	284,068
- Change of Assumptions	(171,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(179,588)
Pension Expense/Income	229,613
Contributions	(403,027)
Total Activity in FY 2020	(293,161)
Net Pension Liability as of 2020	\$2,033,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1267000
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$95,904 Proportionate Share: 0.0000178

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$60,152	\$53,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$953	\$722
Net Difference Between Projected and Actual	4,601	0
Change of Assumptions	0	11,202
Changes in Proportion and Differences Between	115	32,140
Total	\$5,669	\$44,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,330
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,271)
Total	(23,941)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,741

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$35,852)
2022	(3,319)
2023	(1,178)
2024	1,954
2025	0
Thereafter	0
Total	(38,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$87,652	\$53,763	\$25,378

PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

Net Pension Liability as of 2019	\$60,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,362)
- Net Difference Between Projected and Actual Investment	7,444
- Change of Assumptions	(4,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,887
Pension Expense/Income	(23,941)
Contributions	(10,741)
Total Activity in FY 2020	(6,389)
Net Pension Liability as of 2020	\$53,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1268000
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,128,450 Proportionate Share: 0.0002090

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$720,504	\$631,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,184	\$8,476
Net Difference Between Projected and Actual	54,026	0
Change of Assumptions	0	131,529
Changes in Proportion and Differences Between	8,734	67,208
Total	\$73,944	\$207,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,420)
Total	\$24,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,008

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$86,951)
2022	(51,881)
2023	(17,385)
2024	22,948
2025	0
Thereafter	0
Total	(\$133,269)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,029,172	\$631,262	\$297,980

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

Net Pension Liability as of 2019	\$720,504
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,371)
- Net Difference Between Projected and Actual Investment	88,082
- Change of Assumptions	(53,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,998)
Pension Expense/Income	24,418
Contributions	(126,008)
Total Activity in FY 2020	(89,242)
Net Pension Liability as of 2020	\$631,262

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1269000
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$1,447,748 Proportionate Share: 0.0002682

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$900,630	\$810,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,352	\$10,876
Net Difference Between Projected and Actual	69,329	0
Change of Assumptions	0	168,785
Changes in Proportion and Differences Between	36,091	20,653
Total	\$119,772	\$200,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,224
Total	\$72,463

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,363

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$75,081)
2022	(18,443)
2023	(16,467)
2024	29,449
2025	0
Thereafter	0
Total	(\$80,542)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,320,689	\$810,070	\$382,384

PERF Net Pension Liability - Unaudited
SOUTH GIBSON SCHOOL CORPORATION - 1269000

Net Pension Liability as of 2019	\$900,630
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,372)
- Net Difference Between Projected and Actual Investment	111,899
- Change of Assumptions	(71,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,107)
Pension Expense/Income	72,463
Contributions	(161,363)
Total Activity in FY 2020	(90,560)
Net Pension Liability as of 2020	\$810,070

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1270000
 Submission Unit Name: TOWN OF DYER

Wages: \$2,859,479 Proportionate Share: 0.0005297

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,781,760	\$1,599,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,346	\$21,481
Net Difference Between Projected and Actual	136,926	0
Change of Assumptions	0	333,353
Changes in Proportion and Differences Between	0	68,590
Total	\$165,272	\$423,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,627)
Total	\$81,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$315,750

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$202,908)
2022	(79,502)
2023	(33,905)
2024	58,163
2025	0
Thereafter	0
Total	(\$258,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,608,386	\$1,599,903	\$755,216

PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

Net Pension Liability as of 2019	\$1,781,760
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,315)
- Net Difference Between Projected and Actual Investment	221,145
- Change of Assumptions	(140,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,902
Pension Expense/Income	81,221
Contributions	(315,750)
Total Activity in FY 2020	(181,857)
Net Pension Liability as of 2020	\$1,599,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1271000
 Submission Unit Name: CITY OF ATTICA

Wages: \$435,080 Proportionate Share: 0.0000806

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$310,676	\$243,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,313	\$3,269
Net Difference Between Projected and Actual	20,835	0
Change of Assumptions	0	50,724
Changes in Proportion and Differences Between	625	38,539
Total	\$25,773	\$92,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,984)
Total	\$5,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,724

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,173)
2022	(22,653)
2023	(14,783)
2024	8,850
2025	0
Thereafter	0
Total	(\$66,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$396,896	\$243,444	\$114,915

PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

Net Pension Liability as of 2019	\$310,676
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,183)
- Net Difference Between Projected and Actual Investment	35,520
- Change of Assumptions	(17,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,447)
Pension Expense/Income	5,622
Contributions	(48,724)
Total Activity in FY 2020	(67,232)
Net Pension Liability as of 2020	\$243,444

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1272000
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

Wages: \$31,800 Proportionate Share: 0.0000059

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$19,500	\$17,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316	\$239
Net Difference Between Projected and Actual	1,525	0
Change of Assumptions	0	3,713
Changes in Proportion and Differences Between	35	3,378
Total	\$1,876	\$7,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,049)
Total	(\$614)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,781

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,893)
2022	(1,538)
2023	(672)
2024	649
2025	0
Thereafter	0
Total	(\$5,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,053	\$17,820	\$8,412

PERF Net Pension Liability - Unaudited
COLUMBIA TOWNSHIP - WHITLEY COUNTY - 1272000

Net Pension Liability as of 2019	\$19,500
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(439)
- Net Difference Between Projected and Actual Investment	2,447
- Change of Assumptions	(1,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	304
Pension Expense/Income	(614)
Contributions	(1,781)
Total Activity in FY 2020	(1,680)
Net Pension Liability as of 2020	\$17,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1273000
 Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$694,622 Proportionate Share: 0.0001287

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$405,862	\$388,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,887	\$5,219
Net Difference Between Projected and Actual	33,269	0
Change of Assumptions	0	80,994
Changes in Proportion and Differences Between	17,949	3,804
Total	\$58,105	\$90,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,306
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,883
Total	\$33,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,798

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$36,343)
2022	(8,380)
2023	(1,321)
2024	14,132
2025	0
Thereafter	0
Total	(\$31,912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$633,754	\$388,725	\$183,493

PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

Net Pension Liability as of 2019	\$405,862
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,079)
- Net Difference Between Projected and Actual Investment	52,453
- Change of Assumptions	(36,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,062
Pension Expense/Income	33,189
Contributions	(77,798)
Total Activity in FY 2020	(17,137)
Net Pension Liability as of 2020	\$388,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1274000
 Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,531,214 Proportionate Share: 0.0002836

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$958,468	\$856,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,176	\$11,501
Net Difference Between Projected and Actual	73,310	0
Change of Assumptions	0	178,476
Changes in Proportion and Differences Between	38,849	24,640
Total	\$127,335	\$214,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,415
Total	\$73,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,297

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$78,600)
2022	(21,045)
2023	(18,777)
2024	31,140
2025	0
Thereafter	0
Total	(\$87,282)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,396,523	\$856,584	\$404,341

PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

Net Pension Liability as of 2019	\$958,468
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,705)
- Net Difference Between Projected and Actual Investment	118,614
- Change of Assumptions	(74,496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,400)
Pension Expense/Income	73,400
Contributions	(171,297)
Total Activity in FY 2020	(101,884)
Net Pension Liability as of 2020	\$856,584

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1275000
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$2,182,648 Proportionate Share: 0.0004043

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,253,280	\$1,221,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,635	\$16,395
Net Difference Between Projected and Actual	104,510	0
Change of Assumptions	0	254,436
Changes in Proportion and Differences Between	82,928	366
Total	\$209,073	\$271,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,237
Total	\$137,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,124

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$86,415)
2022	(21,258)
2023	1,156
2024	44,393
2025	0
Thereafter	0
Total	(\$62,124)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,990,882	\$1,221,145	\$576,428

PERF Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

Net Pension Liability as of 2019	\$1,253,280
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,946)
- Net Difference Between Projected and Actual Investment	163,749
- Change of Assumptions	(118,474)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,079
Pension Expense/Income	137,581
Contributions	(244,124)
Total Activity in FY 2020	(32,135)
Net Pension Liability as of 2020	\$1,221,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1276000
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$743,902 Proportionate Share: 0.0001378

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$464,031	\$416,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,374	\$5,588
Net Difference Between Projected and Actual	35,621	0
Change of Assumptions	0	86,721
Changes in Proportion and Differences Between	1,029	27,234
Total	\$44,024	\$119,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,519
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,966)
Total	\$18,553

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,314

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$56,285)
2022	(25,675)
2023	(8,689)
2024	15,130
2025	0
Thereafter	0
Total	(\$75,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$678,564	\$416,210	\$196,467

PERF Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORPORATION - 1276000

Net Pension Liability as of 2019	\$464,031
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,501)
- Net Difference Between Projected and Actual Investment	57,555
- Change of Assumptions	(36,380)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,266
Pension Expense/Income	18,553
Contributions	(83,314)
Total Activity in FY 2020	(47,821)
Net Pension Liability as of 2020	\$416,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1277000
 Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,042,161 Proportionate Share: 0.0001930

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$679,852	\$582,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,328	\$7,827
Net Difference Between Projected and Actual	49,890	0
Change of Assumptions	0	121,460
Changes in Proportion and Differences Between	5,816	35,786
Total	\$66,034	\$165,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,273)
Total	\$38,674

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,718

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$66,346)
2022	(34,325)
2023	(19,560)
2024	21,192
2025	0
Thereafter	0
Total	(\$99,039)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$950,384	\$582,936	\$275,169

PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

Net Pension Liability as of 2019	\$679,852
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,501)
- Net Difference Between Projected and Actual Investment	82,025
- Change of Assumptions	(47,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,690)
Pension Expense/Income	38,674
Contributions	(116,718)
Total Activity in FY 2020	(96,916)
Net Pension Liability as of 2020	\$582,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1279000
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$208,778 Proportionate Share: 0.0000387

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$129,889	\$116,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,071	\$1,569
Net Difference Between Projected and Actual	10,004	0
Change of Assumptions	0	24,355
Changes in Proportion and Differences Between	269	10,493
Total	\$12,344	\$36,417

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,975)
Total	\$2,439

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,383

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,094)
2022	(7,889)
2023	(2,340)
2024	4,250
2025	0
Thereafter	0
Total	(\$24,073)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$190,569	\$116,889	\$55,176

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY PUBLIC LIBRARY - 1279000

Net Pension Liability as of 2019	\$129,889
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,937)
- Net Difference Between Projected and Actual Investment	16,144
- Change of Assumptions	(10,264)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,001
Pension Expense/Income	2,439
Contributions	(23,383)
Total Activity in FY 2020	(13,000)
Net Pension Liability as of 2020	\$116,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1280000
 Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$934,978 Proportionate Share: 0.0001732

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$630,276	\$523,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,268	\$7,024
Net Difference Between Projected and Actual	44,772	0
Change of Assumptions	0	108,999
Changes in Proportion and Differences Between	8,556	84,829
Total	\$62,596	\$200,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,701)
Total	\$13,429

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,714

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$81,402)
2022	(53,329)
2023	(22,543)
2024	19,018
2025	0
Thereafter	0
Total	(\$138,256)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$852,884	\$523,132	\$246,939

PERF Net Pension Liability - Unaudited
CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000

Net Pension Liability as of 2019	\$630,276
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,445)
- Net Difference Between Projected and Actual Investment	74,564
- Change of Assumptions	(40,623)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,355)
Pension Expense/Income	13,429
Contributions	(104,714)
Total Activity in FY 2020	(107,144)
Net Pension Liability as of 2020	\$523,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1281000
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$1,540,382 Proportionate Share: 0.0002853

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,000,112	\$861,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,267	\$11,570
Net Difference Between Projected and Actual	73,749	0
Change of Assumptions	0	179,546
Changes in Proportion and Differences Between	14,738	49,656
Total	\$103,754	\$240,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,948)
Total	\$57,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,517

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$97,625)
2022	(43,003)
2023	(27,718)
2024	31,328
2025	0
Thereafter	0
Total	(\$137,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,404,894	\$861,718	\$406,765

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 1281000

Net Pension Liability as of 2019	\$1,000,112
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,786)
- Net Difference Between Projected and Actual Investment	121,022
- Change of Assumptions	(71,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,514)
Pension Expense/Income	57,450
Contributions	(172,517)
Total Activity in FY 2020	(138,394)
Net Pension Liability as of 2020	\$861,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1282000
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$1,514,730 Proportionate Share: 0.0002806

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$869,562	\$847,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,016	\$11,379
Net Difference Between Projected and Actual	72,534	0
Change of Assumptions	0	176,588
Changes in Proportion and Differences Between	64,260	3,834
Total	\$151,810	\$191,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,231
Total	\$99,486

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,643

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$55,435)
2022	(16,280)
2023	913
2024	30,811
2025	0
Thereafter	0
Total	(\$39,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,381,750	\$847,523	\$400,064

PERF Net Pension Liability - Unaudited

TRI-COUNTY SCHOOL CORPORATION - 1282000

Net Pension Liability as of 2019	\$869,562
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,389)
- Net Difference Between Projected and Actual Investment	113,636
- Change of Assumptions	(82,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,125
Pension Expense/Income	99,486
Contributions	(169,643)
Total Activity in FY 2020	(22,039)
Net Pension Liability as of 2020	\$847,523

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1283000
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$11,952,217 Proportionate Share: 0.0022139

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,464,817	\$6,686,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,472	\$89,780
Net Difference Between Projected and Actual	572,286	0
Change of Assumptions	0	1,393,260
Changes in Proportion and Differences Between	68,777	123,388
Total	\$759,535	\$1,606,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$538,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,626
Total	\$543,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,336,287

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$665,867)
2022	(281,627)
2023	(142,493)
2024	243,094
2025	0
Thereafter	0
Total	(\$846,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,901,841	\$6,686,851	\$3,156,454

PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

Net Pension Liability as of 2019	\$7,464,817
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(168,974)
- Net Difference Between Projected and Actual Investment	925,129
- Change of Assumptions	(583,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(157,542)
Pension Expense/Income	543,149
Contributions	(1,336,287)
Total Activity in FY 2020	(777,966)
Net Pension Liability as of 2020	\$6,686,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1284000
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$1,081,918 Proportionate Share: 0.0002004

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$625,979	\$605,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,724	\$8,127
Net Difference Between Projected and Actual	51,803	0
Change of Assumptions	0	126,117
Changes in Proportion and Differences Between	61,934	45
Total	\$124,461	\$134,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,804
Total	\$89,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,824

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,021)
2022	(9,167)
2023	(644)
2024	22,004
2025	0
Thereafter	0
Total	(\$9,828)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$986,824	\$605,287	\$285,719

PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

Net Pension Liability as of 2019	\$625,979
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,979)
- Net Difference Between Projected and Actual Investment	81,391
- Change of Assumptions	(58,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,376
Pension Expense/Income	89,551
Contributions	(120,824)
Total Activity in FY 2020	(20,692)
Net Pension Liability as of 2020	\$605,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1285000
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$145,532 Proportionate Share: 0.0000270

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$78,330	\$81,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,445	\$1,095
Net Difference Between Projected and Actual	6,979	0
Change of Assumptions	0	16,992
Changes in Proportion and Differences Between	9,647	815
Total	\$18,071	\$18,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,649
Total	\$9,217

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,300

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,530)
2022	334
2023	1,401
2024	2,964
2025	0
Thereafter	0
Total	(\$831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$132,955	\$81,551	\$38,495

PERF Net Pension Liability - Unaudited
BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000

Net Pension Liability as of 2019	\$78,330
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,724)
- Net Difference Between Projected and Actual Investment	10,681
- Change of Assumptions	(8,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,841
Pension Expense/Income	9,217
Contributions	(16,300)
Total Activity in FY 2020	3,221
Net Pension Liability as of 2020	\$81,551

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1286000
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$728,082 Proportionate Share: 0.0001349

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$414,124	\$407,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,219	\$5,471
Net Difference Between Projected and Actual	34,871	0
Change of Assumptions	0	84,896
Changes in Proportion and Differences Between	48,344	0
Total	\$90,434	\$90,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,585
Total	\$55,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,545

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,109)
2022	2,959
2023	1,406
2024	14,811
2025	0
Thereafter	0
Total	\$67

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$664,284	\$407,451	\$192,333

PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

Net Pension Liability as of 2019	\$414,124
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,218)
- Net Difference Between Projected and Actual Investment	54,446
- Change of Assumptions	(39,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,215
Pension Expense/Income	55,399
Contributions	(81,545)
Total Activity in FY 2020	(6,673)
Net Pension Liability as of 2020	\$407,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1287000
 Submission Unit Name: CITY OF UNION CITY

Wages: \$721,597 Proportionate Share: 0.0001337

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$450,150	\$403,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,155	\$5,422
Net Difference Between Projected and Actual	34,561	0
Change of Assumptions	0	84,141
Changes in Proportion and Differences Between	20,641	6,901
Total	\$62,357	\$96,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,522
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,271
Total	\$50,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,819

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,940)
2022	(16,431)
2023	(8,416)
2024	14,680
2025	0
Thereafter	0
Total	(\$34,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$658,375	\$403,827	\$190,622

PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

Net Pension Liability as of 2019	\$450,150
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,187)
- Net Difference Between Projected and Actual Investment	55,838
- Change of Assumptions	(35,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,642)
Pension Expense/Income	50,793
Contributions	(80,819)
Total Activity in FY 2020	(46,323)
Net Pension Liability as of 2020	\$403,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1288000

Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$3,148,527 Proportionate Share: 0.0005832

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,815,141	\$1,761,494

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,209	\$23,650
Net Difference Between Projected and Actual	150,755	0
Change of Assumptions	0	367,022
Changes in Proportion and Differences Between	174,487	271
Total	\$356,451	\$390,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,264
Total	\$213,125

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,624

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$101,434)
2022	2,932
2023	(28)
2024	64,038
2025	0
Thereafter	0
Total	(\$34,492)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,871,834	\$1,761,494	\$831,494

PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

Net Pension Liability as of 2019	\$1,815,141
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,505)
- Net Difference Between Projected and Actual Investment	236,552
- Change of Assumptions	(170,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,912
Pension Expense/Income	213,125
Contributions	(352,624)
Total Activity in FY 2020	(53,647)
Net Pension Liability as of 2020	\$1,761,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1289000
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$622,442 Proportionate Share: 0.0001153

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$344,057	\$348,251

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,170	\$4,676
Net Difference Between Projected and Actual	29,805	0
Change of Assumptions	0	72,561
Changes in Proportion and Differences Between	31,580	13,251
Total	\$67,555	\$90,488

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,775
Total	\$30,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,566

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,121)
2022	(7,089)
2023	3,617
2024	12,660
2025	0
Thereafter	0
Total	(\$22,933)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$567,768	\$348,251	\$164,388

PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

Net Pension Liability as of 2019	\$344,057
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,617)
- Net Difference Between Projected and Actual Investment	46,068
- Change of Assumptions	(35,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,724
Pension Expense/Income	30,821
Contributions	(69,566)
Total Activity in FY 2020	4,194
Net Pension Liability as of 2020	\$348,251

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1290000
 Submission Unit Name: CITY OF MADISON

Wages: \$3,189,231 Proportionate Share: 0.0005908

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,893,140	\$1,784,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,615	\$23,959
Net Difference Between Projected and Actual	152,720	0
Change of Assumptions	0	371,805
Changes in Proportion and Differences Between	73,028	0
Total	\$257,363	\$395,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,497
Total	\$181,207

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,195

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$141,150)
2022	(48,662)
2023	(13,460)
2024	64,871
2025	0
Thereafter	0
Total	(\$138,401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,909,259	\$1,784,449	\$842,329

PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

Net Pension Liability as of 2019	\$1,893,140
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,474)
- Net Difference Between Projected and Actual Investment	242,204
- Change of Assumptions	(166,428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,995
Pension Expense/Income	181,207
Contributions	(357,195)
Total Activity in FY 2020	(108,691)
Net Pension Liability as of 2020	\$1,784,449

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1291000
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$313,685 Proportionate Share: 0.0000581

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$194,007	\$175,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,109	\$2,356
Net Difference Between Projected and Actual	15,019	0
Change of Assumptions	0	36,564
Changes in Proportion and Differences Between	1,462	10,292
Total	\$19,590	\$49,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,222)
Total	\$7,911

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,121

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,513)
2022	(8,353)
2023	(4,136)
2024	6,380
2025	0
Thereafter	0
Total	(\$29,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$286,100	\$175,485	\$82,836

PERF Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO - 1291000

Net Pension Liability as of 2019	\$194,007
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,384)
- Net Difference Between Projected and Actual Investment	24,189
- Change of Assumptions	(15,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	400
Pension Expense/Income	7,911
Contributions	(31,121)
Total Activity in FY 2020	(18,522)
Net Pension Liability as of 2020	\$175,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1292000
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$171,007 Proportionate Share: 0.0000317

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$97,830	\$95,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,696	\$1,286
Net Difference Between Projected and Actual	8,194	0
Change of Assumptions	0	19,950
Changes in Proportion and Differences Between	5,874	9,955
Total	\$15,764	\$31,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,484)
Total	\$2,227

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,506

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,004)
2022	(3,963)
2023	61
2024	3,479
2025	0
Thereafter	0
Total	(\$15,427)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$156,099	\$95,746	\$45,196

PERF Net Pension Liability - Unaudited

TOWN OF RUSSIAVILLE - 1292000

Net Pension Liability as of 2019	\$97,830
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,181)
- Net Difference Between Projected and Actual Investment	12,818
- Change of Assumptions	(9,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,895
Pension Expense/Income	2,227
Contributions	(18,506)
Total Activity in FY 2020	(2,084)
Net Pension Liability as of 2020	\$95,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1293000
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$875,832 Proportionate Share: 0.0001622

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$528,149	\$489,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,680	\$6,578
Net Difference Between Projected and Actual	41,928	0
Change of Assumptions	0	102,076
Changes in Proportion and Differences Between	6,624	19,076
Total	\$57,232	\$127,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,034)
Total	\$28,421

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,467

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$58,987)
2022	(22,761)
2023	(6,560)
2024	17,810
2025	0
Thereafter	0
Total	(\$70,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$798,717	\$489,908	\$231,256

PERF Net Pension Liability - Unaudited
OREGON-DAVIS SCHOOL CORPORATION - 1293000

Net Pension Liability as of 2019	\$528,149
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,883)
- Net Difference Between Projected and Actual Investment	66,892
- Change of Assumptions	(44,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,576
Pension Expense/Income	28,421
Contributions	(94,467)
Total Activity in FY 2020	(38,241)
Net Pension Liability as of 2020	\$489,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1294000
 Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBOURNE

Wages: \$1,060,400 Proportionate Share: 0.0001964

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$671,258	\$593,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,510	\$7,965
Net Difference Between Projected and Actual	50,769	0
Change of Assumptions	0	123,599
Changes in Proportion and Differences Between	17,679	22,388
Total	\$78,958	\$153,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,085)
Total	\$45,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,761

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$60,681)
2022	(21,052)
2023	(14,826)
2024	21,565
2025	0
Thereafter	0
Total	(\$74,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$967,127	\$593,205	\$280,016

PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

Net Pension Liability as of 2019	\$671,258
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,230)
- Net Difference Between Projected and Actual Investment	82,498
- Change of Assumptions	(50,777)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,472)
Pension Expense/Income	45,689
Contributions	(118,761)
Total Activity in FY 2020	(78,053)
Net Pension Liability as of 2020	\$593,205

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1295000
 Submission Unit Name: GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE - 1295000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1296000
 Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$1,438,596 Proportionate Share: 0.0002665

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$887,079	\$804,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,261	\$10,807
Net Difference Between Projected and Actual	68,889	0
Change of Assumptions	0	167,715
Changes in Proportion and Differences Between	60,489	5,245
Total	\$143,639	\$183,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,223
Total	\$129,048

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,123

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,813)
2022	(30,326)
2023	(14,253)
2024	29,264
2025	0
Thereafter	0
Total	(\$40,128)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,312,318	\$804,935	\$379,961

PERF Net Pension Liability - Unaudited
BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000

Net Pension Liability as of 2019	\$887,079
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,036)
- Net Difference Between Projected and Actual Investment	110,819
- Change of Assumptions	(71,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,372)
Pension Expense/Income	129,048
Contributions	(161,123)
Total Activity in FY 2020	(82,144)
Net Pension Liability as of 2020	\$804,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1297000
 Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,659,518 Proportionate Share: 0.0003074

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$994,824	\$928,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,450	\$12,466
Net Difference Between Projected and Actual	79,462	0
Change of Assumptions	0	193,454
Changes in Proportion and Differences Between	44,175	11,870
Total	\$140,087	\$217,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,928
Total	\$100,702

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,866

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$68,250)
2022	(33,783)
2023	(9,423)
2024	33,753
2025	0
Thereafter	0
Total	(\$77,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,513,721	\$928,469	\$438,274

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT-UTILITIES - 1297000

Net Pension Liability as of 2019	\$994,824
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,359)
- Net Difference Between Projected and Actual Investment	126,485
- Change of Assumptions	(85,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	213
Pension Expense/Income	100,702
Contributions	(185,866)
Total Activity in FY 2020	(66,355)
Net Pension Liability as of 2020	\$928,469

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1298000
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$114,960 Proportionate Share: 0.0000213

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$71,389	\$64,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,140	\$864
Net Difference Between Projected and Actual	5,506	0
Change of Assumptions	0	13,405
Changes in Proportion and Differences Between	0	8,516
Total	\$6,646	\$22,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,181
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,809)
Total	\$372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,000

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,882)
2022	(5,267)
2023	(2,329)
2024	2,339
2025	0
Thereafter	0
Total	(\$16,139)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,887	\$64,334	\$30,368

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

Net Pension Liability as of 2019	\$71,389
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,614)
- Net Difference Between Projected and Actual Investment	8,880
- Change of Assumptions	(5,660)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,033)
Pension Expense/Income	372
Contributions	(8,000)
Total Activity in FY 2020	(7,055)
Net Pension Liability as of 2020	\$64,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1299000
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$822,459 Proportionate Share: 0.0001523

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$614,081	\$460,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,150	\$6,176
Net Difference Between Projected and Actual	39,369	0
Change of Assumptions	0	95,846
Changes in Proportion and Differences Between	0	117,215
Total	\$47,519	\$219,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,398)
Total	(\$17,352)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,352

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$98,998)
2022	(53,801)
2023	(35,642)
2024	16,723
2025	0
Thereafter	0
Total	(\$171,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$749,966	\$460,006	\$217,141

PERF Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 1299000

Net Pension Liability as of 2019	\$614,081
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,287)
- Net Difference Between Projected and Actual Investment	68,395
- Change of Assumptions	(29,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,251)
Pension Expense/Income	(17,352)
Contributions	(87,352)
Total Activity in FY 2020	(154,075)
Net Pension Liability as of 2020	\$460,006

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1300000
 Submission Unit Name: CITY OF SALEM

Wages: \$1,863,951 Proportionate Share: 0.0003453

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,118,764	\$1,042,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,478	\$14,003
Net Difference Between Projected and Actual	89,259	0
Change of Assumptions	0	217,306
Changes in Proportion and Differences Between	43,479	0
Total	\$151,216	\$231,309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,682
Total	\$108,675

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,636

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,400)
2022	(26,455)
2023	(11,153)
2024	37,915
2025	0
Thereafter	0
Total	(\$80,093)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,700,350	\$1,042,942	\$492,309

PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

Net Pension Liability as of 2019	\$1,118,764
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,149)
- Net Difference Between Projected and Actual Investment	142,140
- Change of Assumptions	(95,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,085
Pension Expense/Income	108,675
Contributions	(207,636)
Total Activity in FY 2020	(75,822)
Net Pension Liability as of 2020	\$1,042,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1301000
 Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$1,978,019 Proportionate Share: 0.0003664

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,202,052	\$1,106,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,607	\$14,859
Net Difference Between Projected and Actual	94,713	0
Change of Assumptions	0	230,584
Changes in Proportion and Differences Between	7,454	75,575
Total	\$121,774	\$321,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,125
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,649)
Total	\$30,476

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,704

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$169,034)
2022	(53,693)
2023	(16,748)
2024	40,231
2025	0
Thereafter	0
Total	(\$199,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,804,253	\$1,106,672	\$522,392

PERF Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

Net Pension Liability as of 2019	\$1,202,052
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,082)
- Net Difference Between Projected and Actual Investment	151,531
- Change of Assumptions	(100,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,579
Pension Expense/Income	30,476
Contributions	(214,704)
Total Activity in FY 2020	(95,380)
Net Pension Liability as of 2020	\$1,106,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1302000
 Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$1,638,406 Proportionate Share: 0.0003035

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,092,985	\$916,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,241	\$12,308
Net Difference Between Projected and Actual	78,454	0
Change of Assumptions	0	191,000
Changes in Proportion and Differences Between	24,850	75,082
Total	\$119,545	\$278,390

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,884)
Total	\$60,941

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,781

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$105,055)
2022	(50,286)
2023	(36,829)
2024	33,325
2025	0
Thereafter	0
Total	(\$158,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,494,516	\$916,690	\$432,713

PERF Net Pension Liability - Unaudited
COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000

Net Pension Liability as of 2019	\$1,092,985
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,009)
- Net Difference Between Projected and Actual Investment	130,117
- Change of Assumptions	(72,428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,135)
Pension Expense/Income	60,941
Contributions	(182,781)
Total Activity in FY 2020	(176,295)
Net Pension Liability as of 2020	\$916,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1303000
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$228,336 Proportionate Share: 0.0000423

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$157,982	\$127,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,264	\$1,715
Net Difference Between Projected and Actual	10,934	0
Change of Assumptions	0	26,620
Changes in Proportion and Differences Between	4,471	20,111
Total	\$17,669	\$48,446

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,289
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,231)
Total	\$7,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,574

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,543)
2022	(12,375)
2023	(6,505)
2024	4,646
2025	0
Thereafter	0
Total	(\$30,777)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$208,297	\$127,763	\$60,309

PERF Net Pension Liability - Unaudited

TOWN OF BROOKSTON - 1303000

Net Pension Liability as of 2019	\$157,982
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,634)
- Net Difference Between Projected and Actual Investment	18,401
- Change of Assumptions	(9,481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,989)
Pension Expense/Income	7,058
Contributions	(25,574)
Total Activity in FY 2020	(30,219)
Net Pension Liability as of 2020	\$127,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1304000
 Submission Unit Name: CITY OF VINCENNES

Wages: \$1,679,035 Proportionate Share: 0.0003110

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,001,104	\$939,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,642	\$12,612
Net Difference Between Projected and Actual	80,393	0
Change of Assumptions	0	195,720
Changes in Proportion and Differences Between	32,095	57
Total	\$129,130	\$208,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,793
Total	\$91,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,646

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$78,976)
2022	(26,139)
2023	(8,292)
2024	34,148
2025	0
Thereafter	0
Total	(\$79,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,531,448	\$939,343	\$443,406

PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

Net Pension Liability as of 2019	\$1,001,104
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,479)
- Net Difference Between Projected and Actual Investment	127,713
- Change of Assumptions	(87,116)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,324
Pension Expense/Income	91,443
Contributions	(187,646)
Total Activity in FY 2020	(61,761)
Net Pension Liability as of 2020	\$939,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1305000
 Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$36,036 Proportionate Share: 0.0000067

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$28,093	\$20,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$359	\$272
Net Difference Between Projected and Actual	1,732	0
Change of Assumptions	0	4,216
Changes in Proportion and Differences Between	48	8,253
Total	\$2,139	\$12,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,632)
Total	(\$2,002)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,036

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,607)
2022	(3,938)
2023	(1,794)
2024	737
2025	0
Thereafter	0
Total	(\$10,602)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,993	\$20,237	\$9,552

PERF Net Pension Liability - Unaudited

HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000

Net Pension Liability as of 2019	\$28,093
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(657)
- Net Difference Between Projected and Actual Investment	3,060
- Change of Assumptions	(1,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,053)
Pension Expense/Income	(2,002)
Contributions	(4,036)
Total Activity in FY 2020	(7,856)
Net Pension Liability as of 2020	\$20,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1306000
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$49,920 Proportionate Share: 0.0000092

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,975	\$27,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$492	\$373
Net Difference Between Projected and Actual	2,378	0
Change of Assumptions	0	5,790
Changes in Proportion and Differences Between	23,230	12,471
Total	\$26,100	\$18,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,044
Total	\$3,282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,376

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,398)
2022	1,556
2023	6,298
2024	1,010
2025	0
Thereafter	0
Total	\$7,466

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$45,303	\$27,788	\$13,117

PERF Net Pension Liability - Unaudited

TOWN OF WINDFALL - 1306000

Net Pension Liability as of 2019	\$2,975
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40
- Net Difference Between Projected and Actual Investment	2,519
- Change of Assumptions	(5,468)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,816
Pension Expense/Income	3,282
Contributions	(5,376)
Total Activity in FY 2020	24,813
Net Pension Liability as of 2020	\$27,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1307000
 Submission Unit Name: J.E.E.S.E SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

J.E.E.S.E SCHOOL CORPORATION - 1307000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1308000
 Submission Unit Name: TOWN OF MONROE

Wages: \$97,600 Proportionate Share: 0.0000181

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$50,567	\$54,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$969	\$734
Net Difference Between Projected and Actual	4,679	0
Change of Assumptions	0	11,391
Changes in Proportion and Differences Between	7,861	1,818
Total	\$13,509	\$13,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,447
Total	\$5,850

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,931

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,194)
2022	352
2023	1,421
2024	1,987
2025	0
Thereafter	0
Total	(\$434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$89,129	\$54,669	\$25,806

PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

Net Pension Liability as of 2019	\$50,567
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,104)
- Net Difference Between Projected and Actual Investment	7,069
- Change of Assumptions	(5,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,123
Pension Expense/Income	5,850
Contributions	(10,931)
Total Activity in FY 2020	4,102
Net Pension Liability as of 2020	\$54,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1310000
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,076,000 Proportionate Share: 0.0003845

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,288,644	\$1,161,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,576	\$15,593
Net Difference Between Projected and Actual	99,392	0
Change of Assumptions	0	241,975
Changes in Proportion and Differences Between	54,586	14,906
Total	\$174,554	\$272,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,528
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,966
Total	\$132,494

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,503

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$81,504)
2022	(35,908)
2023	(22,728)
2024	42,220
2025	0
Thereafter	0
Total	(\$97,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,893,382	\$1,161,342	\$548,198

PERF Net Pension Liability - Unaudited
FREMONT COMMUNITY SCHOOLS - 1310000

Net Pension Liability as of 2019	\$1,288,644
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,140)
- Net Difference Between Projected and Actual Investment	160,303
- Change of Assumptions	(102,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,279)
Pension Expense/Income	132,494
Contributions	(232,503)
Total Activity in FY 2020	(127,302)
Net Pension Liability as of 2020	\$1,161,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1311000
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$989,919 Proportionate Share: 0.0001834

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$539,056	\$553,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,814	\$7,437
Net Difference Between Projected and Actual	47,408	0
Change of Assumptions	0	115,418
Changes in Proportion and Differences Between	90,516	0
Total	\$147,738	\$122,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,611
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,622
Total	\$87,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,872

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,379)
2022	12,293
2023	7,832
2024	20,137
2025	0
Thereafter	0
Total	\$24,883

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$903,111	\$553,940	\$261,481

PERF Net Pension Liability - Unaudited
PORTAGE TOWNSHIP, PORTER COUNTY - 1311000

Net Pension Liability as of 2019	\$539,056
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,897)
- Net Difference Between Projected and Actual Investment	72,888
- Change of Assumptions	(56,939)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,471
Pension Expense/Income	87,233
Contributions	(110,872)
Total Activity in FY 2020	14,884
Net Pension Liability as of 2020	\$553,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1312000
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$9,423,292 Proportionate Share: 0.0017455

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,870,124	\$5,272,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,406	\$70,785
Net Difference Between Projected and Actual	451,206	0
Change of Assumptions	0	1,098,485
Changes in Proportion and Differences Between	96,992	84,467
Total	\$641,604	\$1,253,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$424,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,953
Total	\$474,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,054,772

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$484,533)
2022	(210,970)
2023	(108,289)
2024	191,659
2025	0
Thereafter	0
Total	(\$612,133)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,595,313	\$5,272,098	\$2,488,636

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

Net Pension Liability as of 2019	\$5,870,124
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(132,818)
- Net Difference Between Projected and Actual Investment	728,672
- Change of Assumptions	(461,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(151,981)
Pension Expense/Income	474,539
Contributions	(1,054,772)
Total Activity in FY 2020	(598,026)
Net Pension Liability as of 2020	\$5,272,098

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1312001
 Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$135,323 Proportionate Share: 0.0000251

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$82,296	\$75,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,343	\$1,018
Net Difference Between Projected and Actual	6,488	0
Change of Assumptions	0	15,796
Changes in Proportion and Differences Between	730	7,736
Total	\$8,561	\$24,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,105
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,057)
Total	\$1,048

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,156

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,884)
2022	(4,823)
2023	(1,037)
2024	2,755
2025	0
Thereafter	0
Total	(\$15,989)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$123,599	\$75,812	\$35,786

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

Net Pension Liability as of 2019	\$82,296
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,854)
- Net Difference Between Projected and Actual Investment	10,378
- Change of Assumptions	(6,868)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,968
Pension Expense/Income	1,048
Contributions	(15,156)
Total Activity in FY 2020	(6,484)
Net Pension Liability as of 2020	\$75,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1314000
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$4,794,340 Proportionate Share: 0.000881

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,041,650	\$2,682,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,525	\$36,015
Net Difference Between Projected and Actual	229,571	0
Change of Assumptions	0	558,903
Changes in Proportion and Differences Between	45,425	88,950
Total	\$322,521	\$683,868

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,017)
Total	\$214,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$535,540

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$272,748)
2022	(117,193)
2023	(68,922)
2024	97,516
2025	0
Thereafter	0
Total	(\$361,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,373,244	\$2,682,412	\$1,266,203

PERF Net Pension Liability - Unaudited

WESTVIEW SCHOOL CORPORATION - 1314000

Net Pension Liability as of 2019	\$3,041,650
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(69,032)
- Net Difference Between Projected and Actual Investment	373,342
- Change of Assumptions	(228,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(113,088)
Pension Expense/Income	214,010
Contributions	(535,540)
Total Activity in FY 2020	(359,238)
Net Pension Liability as of 2020	\$2,682,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1315000
 Submission Unit Name: PULASKI COUNTY

Wages: \$4,048,858 Proportionate Share: 0.0007500

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,563,738	\$2,265,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,135	\$30,415
Net Difference Between Projected and Actual	193,873	0
Change of Assumptions	0	471,993
Changes in Proportion and Differences Between	689	150,674
Total	\$234,697	\$653,082

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$182,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(104,983)
Total	\$77,452

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$448,909

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$329,671)
2022	(113,347)
2023	(57,720)
2024	82,353
2025	0
Thereafter	0
Total	(\$418,385)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,693,203	\$2,265,296	\$1,069,308

PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

Net Pension Liability as of 2019	\$2,563,738
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,167)
- Net Difference Between Projected and Actual Investment	315,054
- Change of Assumptions	(193,867)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,995
Pension Expense/Income	77,452
Contributions	(448,909)
Total Activity in FY 2020	(298,442)
Net Pension Liability as of 2020	\$2,265,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1316000
 Submission Unit Name: RENNELAER CENTRAL SCHOOL CORPORATION

Wages: \$927,881 Proportionate Share: 0.0001719

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$575,742	\$519,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,199	\$6,971
Net Difference Between Projected and Actual	44,436	0
Change of Assumptions	0	108,181
Changes in Proportion and Differences Between	1,269	41,620
Total	\$54,904	\$156,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,780)
Total	\$17,034

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,919

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$76,389)
2022	(34,280)
2023	(10,074)
2024	18,875
2025	0
Thereafter	0
Total	(\$101,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$846,482	\$519,206	\$245,085

PERF Net Pension Liability - Unaudited
RENSELAER CENTRAL SCHOOL CORPORATION - 1316000

Net Pension Liability as of 2019	\$575,742
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,017)
- Net Difference Between Projected and Actual Investment	71,650
- Change of Assumptions	(45,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,438
Pension Expense/Income	17,034
Contributions	(103,919)
Total Activity in FY 2020	(56,536)
Net Pension Liability as of 2020	\$519,206

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1317000
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$191,229 Proportionate Share: 0.0000354

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$120,965	\$106,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,894	\$1,436
Net Difference Between Projected and Actual	9,151	0
Change of Assumptions	0	22,278
Changes in Proportion and Differences Between	279	5,775
Total	\$11,324	\$29,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,611
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,641)
Total	\$5,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,417

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$13,242)
2022	(6,144)
2023	(2,666)
2024	3,887
2025	0
Thereafter	0
Total	(\$18,165)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,319	\$106,922	\$50,471

PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

Net Pension Liability as of 2019	\$120,965
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,745)
- Net Difference Between Projected and Actual Investment	14,869
- Change of Assumptions	(9,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,565)
Pension Expense/Income	5,970
Contributions	(21,417)
Total Activity in FY 2020	(14,043)
Net Pension Liability as of 2020	\$106,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1318000
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$358,584 Proportionate Share: 0.0000664

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$208,550	\$200,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,553	\$2,693
Net Difference Between Projected and Actual	17,164	0
Change of Assumptions	0	41,787
Changes in Proportion and Differences Between	9,607	6,950
Total	\$30,324	\$51,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	684
Total	\$16,836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,161

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,743)
2022	(7,186)
2023	(467)
2024	7,290
2025	0
Thereafter	0
Total	(\$21,106)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$326,972	\$200,554	\$94,669

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

Net Pension Liability as of 2019	\$208,550
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,662)
- Net Difference Between Projected and Actual Investment	27,022
- Change of Assumptions	(19,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,131
Pension Expense/Income	16,836
Contributions	(40,161)
Total Activity in FY 2020	(7,996)
Net Pension Liability as of 2020	\$200,554

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1319000
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$210,438 Proportionate Share: 0.0000390

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$130,220	\$117,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,087	\$1,582
Net Difference Between Projected and Actual	10,081	0
Change of Assumptions	0	24,544
Changes in Proportion and Differences Between	10,116	1,104
Total	\$22,284	\$27,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,813
Total	\$15,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,569

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,069)
2022	(972)
2023	(2,186)
2024	4,281
2025	0
Thereafter	0
Total	(\$4,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$192,047	\$117,795	\$55,604

PERF Net Pension Liability - Unaudited

WINCHESTER COMMUNITY LIBRARY - 1319000

Net Pension Liability as of 2019	\$130,220
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,943)
- Net Difference Between Projected and Actual Investment	16,236
- Change of Assumptions	(10,417)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,032)
Pension Expense/Income	15,300
Contributions	(23,569)
Total Activity in FY 2020	(12,425)
Net Pension Liability as of 2020	\$117,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1321000
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$297,129 Proportionate Share: 0.0000550

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$121,626	\$166,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,943	\$2,230
Net Difference Between Projected and Actual	14,217	0
Change of Assumptions	0	34,613
Changes in Proportion and Differences Between	50,607	20,545
Total	\$67,767	\$57,388

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,183
Total	\$16,562

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,278

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,473)
2022	3,571
2023	12,242
2024	6,039
2025	0
Thereafter	0
Total	\$10,379

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$270,835	\$166,122	\$78,416

PERF Net Pension Liability - Unaudited

UNION SCHOOL CORPORATION - 1321000

Net Pension Liability as of 2019	\$121,626
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,508)
- Net Difference Between Projected and Actual Investment	19,966
- Change of Assumptions	(21,418)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,172
Pension Expense/Income	16,562
Contributions	(33,278)
Total Activity in FY 2020	44,496
Net Pension Liability as of 2020	\$166,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1322000
 Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,567,069 Proportionate Share: 0.0002903

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$990,197	\$876,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,535	\$11,772
Net Difference Between Projected and Actual	75,042	0
Change of Assumptions	0	182,693
Changes in Proportion and Differences Between	4,503	26,951
Total	\$95,080	\$221,416

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,614
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,110)
Total	\$64,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,503

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$94,571)
2022	(42,211)
2023	(21,430)
2024	31,876
2025	0
Thereafter	0
Total	(\$126,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,429,516	\$876,820	\$413,893

PERF Net Pension Liability - Unaudited
NORTH MONTGOMERY SCHOOL CORPORATION - 1322000

Net Pension Liability as of 2019	\$990,197
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,457)
- Net Difference Between Projected and Actual Investment	121,846
- Change of Assumptions	(75,271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,496)
Pension Expense/Income	64,504
Contributions	(175,503)
Total Activity in FY 2020	(113,377)
Net Pension Liability as of 2020	\$876,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1323000
 Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$6,572,671 Proportionate Share: 0.0012175

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,955,831	\$3,677,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,152	\$49,373
Net Difference Between Projected and Actual	314,720	0
Change of Assumptions	0	766,202
Changes in Proportion and Differences Between	104,288	33,958
Total	\$484,160	\$849,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,801
Total	\$313,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$732,668

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$358,617)
2022	(98,489)
2023	(41,953)
2024	133,686
2025	0
Thereafter	0
Total	(\$365,373)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,995,299	\$3,677,330	\$1,735,843

PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

Net Pension Liability as of 2019	\$3,955,831
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(88,970)
- Net Difference Between Projected and Actual Investment	501,702
- Change of Assumptions	(337,055)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,537
Pension Expense/Income	313,953
Contributions	(732,668)
Total Activity in FY 2020	(278,501)
Net Pension Liability as of 2020	\$3,677,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1324000
 Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$980,912 Proportionate Share: 0.0001817

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$641,182	\$548,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,723	\$7,368
Net Difference Between Projected and Actual	46,969	0
Change of Assumptions	0	114,348
Changes in Proportion and Differences Between	8,851	59,580
Total	\$65,543	\$181,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,017)
Total	\$5,181

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,858

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$88,129)
2022	(28,875)
2023	(18,701)
2024	19,952
2025	0
Thereafter	0
Total	(\$115,753)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$894,740	\$548,806	\$259,058

PERF Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

Net Pension Liability as of 2019	\$641,182
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,623)
- Net Difference Between Projected and Actual Investment	77,276
- Change of Assumptions	(44,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,562)
Pension Expense/Income	5,181
Contributions	(109,858)
Total Activity in FY 2020	(92,376)
Net Pension Liability as of 2020	\$548,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1325000
 Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$2,803,531 Proportionate Share: 0.0005193

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,715,659	\$1,568,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,789	\$21,059
Net Difference Between Projected and Actual	134,237	0
Change of Assumptions	0	326,808
Changes in Proportion and Differences Between	222,322	348
Total	\$384,348	\$348,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	159,555
Total	\$285,873

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,709

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,445)
2022	10,074
2023	(25,517)
2024	57,021
2025	0
Thereafter	0
Total	\$36,133

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,557,173	\$1,568,491	\$740,389

PERF Net Pension Liability - Unaudited
SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000

Net Pension Liability as of 2019	\$1,715,659
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,700)
- Net Difference Between Projected and Actual Investment	215,332
- Change of Assumptions	(140,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(159,279)
Pension Expense/Income	285,873
Contributions	(309,709)
Total Activity in FY 2020	(147,168)
Net Pension Liability as of 2020	\$1,568,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1326000
 Submission Unit Name: TOWN OF BOURBON

Wages: \$546,719 Proportionate Share: 0.0001013

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$339,430	\$305,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,421	\$4,108
Net Difference Between Projected and Actual	26,186	0
Change of Assumptions	0	63,751
Changes in Proportion and Differences Between	9,042	3,864
Total	\$40,649	\$71,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,552
Total	\$28,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,233

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,204)
2022	(9,021)
2023	(5,972)
2024	11,123
2025	0
Thereafter	0
Total	(\$31,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$498,829	\$305,966	\$144,428

PERF Net Pension Liability - Unaudited

TOWN OF BOURBON - 1326000

Net Pension Liability as of 2019	\$339,430
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,675)
- Net Difference Between Projected and Actual Investment	42,230
- Change of Assumptions	(26,928)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,051)
Pension Expense/Income	28,193
Contributions	(61,233)
Total Activity in FY 2020	(33,464)
Net Pension Liability as of 2020	\$305,966

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1327000
 Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$3,470,324 Proportionate Share: 0.0006428

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,839,598	\$1,941,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,398	\$26,067
Net Difference Between Projected and Actual	166,162	0
Change of Assumptions	0	404,529
Changes in Proportion and Differences Between	244,721	37,759
Total	\$445,281	\$468,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,742
Total	\$206,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$388,664

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$145,995)
2022	12,588
2023	39,752
2024	70,581
2025	0
Thereafter	0
Total	(\$23,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,165,321	\$1,941,509	\$916,468

PERF Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

Net Pension Liability as of 2019	\$1,839,598
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,381)
- Net Difference Between Projected and Actual Investment	253,115
- Change of Assumptions	(204,961)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	276,701
Pension Expense/Income	206,101
Contributions	(388,664)
Total Activity in FY 2020	101,911
Net Pension Liability as of 2020	\$1,941,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1328000
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

ROCKVILLE COMMUNITY SCHOOLS - 1328000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1330000
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$223,845 Proportionate Share: 0.0000415

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$155,669	\$125,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,221	\$1,683
Net Difference Between Projected and Actual	10,728	0
Change of Assumptions	0	26,117
Changes in Proportion and Differences Between	3,014	16,553
Total	\$15,963	\$44,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,646)
Total	\$7,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,071

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,782)
2022	(10,612)
2023	(6,554)
2024	4,558
2025	0
Thereafter	0
Total	(\$28,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$204,357	\$125,346	\$59,168

PERF Net Pension Liability - Unaudited

TOWN OF TRAIL CREEK - 1330000

Net Pension Liability as of 2019	\$155,669
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,584)
- Net Difference Between Projected and Actual Investment	18,086
- Change of Assumptions	(9,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,973)
Pension Expense/Income	7,449
Contributions	(25,071)
Total Activity in FY 2020	(30,323)
Net Pension Liability as of 2020	\$125,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1332000
 Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$532,047 Proportionate Share: 0.0000986

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$341,413	\$297,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,276	\$3,998
Net Difference Between Projected and Actual	25,488	0
Change of Assumptions	0	62,051
Changes in Proportion and Differences Between	11,928	12,975
Total	\$42,692	\$79,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,722
Total	\$26,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,589

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,028)
2022	(11,588)
2023	(8,543)
2024	10,827
2025	0
Thereafter	0
Total	(\$36,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$485,533	\$297,811	\$140,578

PERF Net Pension Liability - Unaudited

CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000

Net Pension Liability as of 2019	\$341,413
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,762)
- Net Difference Between Projected and Actual Investment	41,626
- Change of Assumptions	(25,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,570)
Pension Expense/Income	26,706
Contributions	(59,589)
Total Activity in FY 2020	(43,602)
Net Pension Liability as of 2020	\$297,811

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1333000
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$480,166 Proportionate Share: 0.0000889

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$284,896	\$268,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,757	\$3,605
Net Difference Between Projected and Actual	22,980	0
Change of Assumptions	0	55,947
Changes in Proportion and Differences Between	28,725	16,931
Total	\$56,462	\$76,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,401)
Total	\$17,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,779

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,949)
2022	2,193
2023	(2,025)
2024	9,760
2025	0
Thereafter	0
Total	(\$20,021)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$437,768	\$268,513	\$126,749

PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

Net Pension Liability as of 2019	\$284,896
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,392)
- Net Difference Between Projected and Actual Investment	36,446
- Change of Assumptions	(25,040)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,158
Pension Expense/Income	17,224
Contributions	(53,779)
Total Activity in FY 2020	(16,383)
Net Pension Liability as of 2020	\$268,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1334000
 Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$23,149 Proportionate Share: 0.0000043

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$14,542	\$12,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230	\$174
Net Difference Between Projected and Actual	1,112	0
Change of Assumptions	0	2,706
Changes in Proportion and Differences Between	1,473	691
Total	\$2,815	\$3,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	677
Total	\$1,723

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,593

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$691)
2022	(251)
2023	(288)
2024	474
2025	0
Thereafter	0
Total	(\$756)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,174	\$12,988	\$6,131

PERF Net Pension Liability - Unaudited

NOBLE TOWNSHIP, WABASH COUNTY - 1334000

Net Pension Liability as of 2019	\$14,542
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(329)
- Net Difference Between Projected and Actual Investment	1,799
- Change of Assumptions	(1,128)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,026)
Pension Expense/Income	1,723
Contributions	(2,593)
Total Activity in FY 2020	(1,554)
Net Pension Liability as of 2020	\$12,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1335000
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$1,507,422 Proportionate Share: 0.0002792

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$928,062	\$843,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,941	\$11,322
Net Difference Between Projected and Actual	72,172	0
Change of Assumptions	0	175,707
Changes in Proportion and Differences Between	44,409	7,701
Total	\$131,522	\$194,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,914
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,851
Total	\$112,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,065

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$44,213)
2022	(34,658)
2023	(14,994)
2024	30,657
2025	0
Thereafter	0
Total	(\$63,208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,374,856	\$843,294	\$398,068

PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

Net Pension Liability as of 2019	\$928,062
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,956)
- Net Difference Between Projected and Actual Investment	116,039
- Change of Assumptions	(75,027)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,524)
Pension Expense/Income	112,765
Contributions	(167,065)
Total Activity in FY 2020	(84,768)
Net Pension Liability as of 2020	\$843,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1336000
 Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$545,715 Proportionate Share: 0.0001011

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$358,269	\$305,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,410	\$4,100
Net Difference Between Projected and Actual	26,134	0
Change of Assumptions	0	63,625
Changes in Proportion and Differences Between	16,358	20,814
Total	\$47,902	\$88,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,728
Total	\$33,320

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,490

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,675)
2022	(16,926)
2023	(11,135)
2024	11,099
2025	0
Thereafter	0
Total	(\$40,637)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$497,844	\$305,362	\$144,143

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP SCHOOL CORPORATION - 1336000

Net Pension Liability as of 2019	\$358,269
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,177)
- Net Difference Between Projected and Actual Investment	43,068
- Change of Assumptions	(24,759)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,869)
Pension Expense/Income	33,320
Contributions	(59,490)
Total Activity in FY 2020	(52,907)
Net Pension Liability as of 2020	\$305,362

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1337000
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$538,290 Proportionate Share: 0.0000997

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$329,845	\$301,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,335	\$4,043
Net Difference Between Projected and Actual	25,772	0
Change of Assumptions	0	62,744
Changes in Proportion and Differences Between	6,814	277
Total	\$37,921	\$67,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,363
Total	\$29,615

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,288

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,148)
2022	(10,109)
2023	(4,832)
2024	10,946
2025	0
Thereafter	0
Total	(\$29,143)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$490,950	\$301,133	\$142,147

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

Net Pension Liability as of 2019	\$329,845
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,442)
- Net Difference Between Projected and Actual Investment	41,363
- Change of Assumptions	(26,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,000)
Pension Expense/Income	29,615
Contributions	(60,288)
Total Activity in FY 2020	(28,712)
Net Pension Liability as of 2020	\$301,133

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1337001
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$118,058 Proportionate Share: 0.0000219

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$103,118	\$66,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,172	\$888
Net Difference Between Projected and Actual	5,661	0
Change of Assumptions	0	13,782
Changes in Proportion and Differences Between	164	40,544
Total	\$6,997	\$55,214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,372)
Total	(\$12,045)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,223

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,146)
2022	(17,834)
2023	(8,642)
2024	2,405
2025	0
Thereafter	0
Total	(\$48,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$107,842	\$66,147	\$31,224

PERF Net Pension Liability - Unaudited
CITY OF ROCKPORT HOUSING AUTHORITY - 1337001

Net Pension Liability as of 2019	\$103,118
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,447)
- Net Difference Between Projected and Actual Investment	10,535
- Change of Assumptions	(2,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,196)
Pension Expense/Income	(12,045)
Contributions	(13,223)
Total Activity in FY 2020	(36,971)
Net Pension Liability as of 2020	\$66,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1339000
 Submission Unit Name: TOWN OF BROOK

Wages: \$109,616 Proportionate Share: 0.0000203

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$65,110	\$61,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,086	\$823
Net Difference Between Projected and Actual	5,247	0
Change of Assumptions	0	12,775
Changes in Proportion and Differences Between	2,069	2,374
Total	\$8,402	\$15,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(385)
Total	\$4,553

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,277

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,521)
2022	(2,800)
2023	(477)
2024	2,228
2025	0
Thereafter	0
Total	(\$7,570)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$99,963	\$61,314	\$28,943

PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

Net Pension Liability as of 2019	\$65,110
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,461)
- Net Difference Between Projected and Actual Investment	8,325
- Change of Assumptions	(5,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,775
Pension Expense/Income	4,553
Contributions	(12,277)
Total Activity in FY 2020	(3,796)
Net Pension Liability as of 2020	\$61,314

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1340000
 Submission Unit Name: TOWN OF AVILLA

Wages: \$696,986 Proportionate Share: 0.0001291

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$426,023	\$389,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,908	\$5,235
Net Difference Between Projected and Actual	33,372	0
Change of Assumptions	0	81,246
Changes in Proportion and Differences Between	8,026	2,736
Total	\$48,306	\$89,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,512
Total	\$32,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,062

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$37,843)
2022	(11,255)
2023	(5,988)
2024	14,175
2025	0
Thereafter	0
Total	(\$40,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$635,723	\$389,933	\$184,064

PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

Net Pension Liability as of 2019	\$426,023
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,608)
- Net Difference Between Projected and Actual Investment	53,509
- Change of Assumptions	(35,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	185
Pension Expense/Income	32,915
Contributions	(78,062)
Total Activity in FY 2020	(36,090)
Net Pension Liability as of 2020	\$389,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1341000
 Submission Unit Name: TOWN OF CICERO

Wages: \$823,499 Proportionate Share: 0.0001525

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$504,683	\$460,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,161	\$6,184
Net Difference Between Projected and Actual	39,421	0
Change of Assumptions	0	95,972
Changes in Proportion and Differences Between	12,612	10,778
Total	\$60,194	\$112,934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,115
Total	\$44,210

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,218

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$39,539)
2022	(22,299)
2023	(7,648)
2024	16,746
2025	0
Thereafter	0
Total	(\$52,740)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$750,951	\$460,610	\$217,426

PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

Net Pension Liability as of 2019	\$504,683
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,387)
- Net Difference Between Projected and Actual Investment	63,276
- Change of Assumptions	(41,221)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,733)
Pension Expense/Income	44,210
Contributions	(91,218)
Total Activity in FY 2020	(44,073)
Net Pension Liability as of 2020	\$460,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1342000
 Submission Unit Name: TOWN OF AKRON

Wages: \$170,377 Proportionate Share: 0.0000316

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$98,821	\$95,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,691	\$1,281
Net Difference Between Projected and Actual	8,169	0
Change of Assumptions	0	19,887
Changes in Proportion and Differences Between	10,336	18,443
Total	\$20,196	\$39,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,059)
Total	\$5,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,082

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,328)
2022	(10,433)
2023	(124)
2024	3,470
2025	0
Thereafter	0
Total	(\$19,415)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$155,607	\$95,444	\$45,054

PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

Net Pension Liability as of 2019	\$98,821
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,207)
- Net Difference Between Projected and Actual Investment	12,840
- Change of Assumptions	(9,166)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,610
Pension Expense/Income	5,628
Contributions	(19,082)
Total Activity in FY 2020	(3,377)
Net Pension Liability as of 2020	\$95,444

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1343000
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$2,153,947 Proportionate Share: 0.0003990

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,286,000	\$1,205,137

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,352	\$16,181
Net Difference Between Projected and Actual	103,140	0
Change of Assumptions	0	251,100
Changes in Proportion and Differences Between	110,703	7,617
Total	\$235,195	\$274,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,024
Total	\$164,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,556

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$56,354)
2022	(14,549)
2023	(12,611)
2024	43,811
2025	0
Thereafter	0
Total	(\$39,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,964,784	\$1,205,137	\$568,872

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

Net Pension Liability as of 2019	\$1,286,000
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,882)
- Net Difference Between Projected and Actual Investment	163,926
- Change of Assumptions	(111,588)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,842)
Pension Expense/Income	164,079
Contributions	(233,556)
Total Activity in FY 2020	(80,863)
Net Pension Liability as of 2020	\$1,205,137

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1344000
 Submission Unit Name: CITY OF BUTLER

Wages: \$652,534 Proportionate Share: 0.0001209

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$421,396	\$365,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,470	\$4,903
Net Difference Between Projected and Actual	31,252	0
Change of Assumptions	0	76,085
Changes in Proportion and Differences Between	8,738	18,218
Total	\$46,460	\$99,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,680)
Total	\$27,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,084

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,009)
2022	(16,858)
2023	(11,154)
2024	13,275
2025	0
Thereafter	0
Total	(\$52,746)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$595,344	\$365,166	\$172,372

PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

Net Pension Liability as of 2019	\$421,396
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,591)
- Net Difference Between Projected and Actual Investment	51,170
- Change of Assumptions	(30,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,083)
Pension Expense/Income	27,728
Contributions	(73,084)
Total Activity in FY 2020	(56,230)
Net Pension Liability as of 2020	\$365,166

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1345000
 Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$8,272,320 Proportionate Share: 0.0015323

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,934,791	\$4,628,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,998	\$62,139
Net Difference Between Projected and Actual	396,095	0
Change of Assumptions	0	964,313
Changes in Proportion and Differences Between	188,808	46,454
Total	\$666,901	\$1,072,906

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$372,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,415
Total	\$414,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$922,248

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$430,830)
2022	(101,493)
2023	(41,933)
2024	168,251
2025	0
Thereafter	0
Total	(\$406,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,545,459	\$4,628,150	\$2,184,667

PERF Net Pension Liability - Unaudited
PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000

Net Pension Liability as of 2019	\$4,934,791
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(110,813)
- Net Difference Between Projected and Actual Investment	629,350
- Change of Assumptions	(428,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,893
Pension Expense/Income	414,141
Contributions	(922,248)
Total Activity in FY 2020	(306,641)
Net Pension Liability as of 2020	\$4,628,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1346000
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$356,253 Proportionate Share: 0.0000660

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$181,448	\$199,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,532	\$2,676
Net Difference Between Projected and Actual	17,061	0
Change of Assumptions	0	41,535
Changes in Proportion and Differences Between	37,064	17,347
Total	\$57,657	\$61,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,740
Total	\$23,794

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,901

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,411)
2022	(4,654)
2023	5,915
2024	7,249
2025	0
Thereafter	0
Total	(\$3,901)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$325,002	\$199,346	\$94,099

PERF Net Pension Liability - Unaudited

TOWN OF KINGSFORD HEIGHTS - 1346000

Net Pension Liability as of 2019	\$181,448
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,949)
- Net Difference Between Projected and Actual Investment	25,638
- Change of Assumptions	(21,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,166
Pension Expense/Income	23,794
Contributions	(39,901)
Total Activity in FY 2020	17,898
Net Pension Liability as of 2020	\$199,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1347000
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$206,677 Proportionate Share: 0.0000383

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$134,516	\$115,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,050	\$1,553
Net Difference Between Projected and Actual	9,900	0
Change of Assumptions	0	24,103
Changes in Proportion and Differences Between	2,184	6,624
Total	\$14,134	\$32,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(992)
Total	\$8,324

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,148

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,517)
2022	(6,048)
2023	(3,786)
2024	4,205
2025	0
Thereafter	0
Total	(\$18,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$188,600	\$115,681	\$54,606

PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

Net Pension Liability as of 2019	\$134,516
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,065)
- Net Difference Between Projected and Actual Investment	16,258
- Change of Assumptions	(9,510)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,694)
Pension Expense/Income	8,324
Contributions	(23,148)
Total Activity in FY 2020	(18,835)
Net Pension Liability as of 2020	\$115,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1348000
 Submission Unit Name: PARKE COUNTY

Wages: \$3,437,141 Proportionate Share: 0.0006367

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,074,588	\$1,923,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,072	\$25,820
Net Difference Between Projected and Actual	164,585	0
Change of Assumptions	0	400,691
Changes in Proportion and Differences Between	30,015	15,507
Total	\$228,672	\$442,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,749
Total	\$156,624

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$384,960

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$190,424)
2022	(69,840)
2023	(22,993)
2024	69,911
2025	0
Thereafter	0
Total	(\$213,346)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,135,283	\$1,923,085	\$907,771

PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

Net Pension Liability as of 2019	\$2,074,588
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,682)
- Net Difference Between Projected and Actual Investment	262,646
- Change of Assumptions	(175,630)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,499
Pension Expense/Income	156,624
Contributions	(384,960)
Total Activity in FY 2020	(151,503)
Net Pension Liability as of 2020	\$1,923,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1349000
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$22,720,712 Proportionate Share: 0.0042086

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$14,392,561	\$12,711,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,214	\$170,670
Net Difference Between Projected and Actual	1,087,910	0
Change of Assumptions	0	2,648,573
Changes in Proportion and Differences Between	616,110	403,289
Total	\$1,929,234	\$3,222,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,023,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	329,586
Total	\$1,353,312

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,544,529

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$944,938)
2022	(490,632)
2023	(319,846)
2024	462,118
2025	0
Thereafter	0
Total	(\$1,293,298)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,724,283	\$12,711,631	\$6,000,385

PERF Net Pension Liability - Unaudited

HAMILTON SOUTHEASTERN SCHOOLS - 1349000

Net Pension Liability as of 2019	\$14,392,561
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(326,566)
- Net Difference Between Projected and Actual Investment	1,768,210
- Change of Assumptions	(1,087,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(844,158)
Pension Expense/Income	1,353,312
Contributions	(2,544,529)
Total Activity in FY 2020	(1,680,930)
Net Pension Liability as of 2020	\$12,711,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1350000
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$1,420,974 Proportionate Share: 0.0002632

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$841,139	\$794,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,085	\$10,673
Net Difference Between Projected and Actual	68,036	0
Change of Assumptions	0	165,638
Changes in Proportion and Differences Between	66,426	2,874
Total	\$148,547	\$179,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,725
Total	\$105,747

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,911

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$37,543)
2022	(15,850)
2023	(6,145)
2024	28,900
2025	0
Thereafter	0
Total	(\$30,638)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,296,068	\$794,968	\$375,256

PERF Net Pension Liability - Unaudited
COVINGTON COMMUNITY SCHOOL - 1350000

Net Pension Liability as of 2019	\$841,139
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,861)
- Net Difference Between Projected and Actual Investment	107,795
- Change of Assumptions	(74,387)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,554)
Pension Expense/Income	105,747
Contributions	(155,911)
Total Activity in FY 2020	(46,171)
Net Pension Liability as of 2020	\$794,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1351000
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$675,610 Proportionate Share: 0.0001251

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$407,184	\$377,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,694	\$5,073
Net Difference Between Projected and Actual	32,338	0
Change of Assumptions	0	78,728
Changes in Proportion and Differences Between	8,686	7,007
Total	\$47,718	\$90,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	721
Total	\$31,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,510

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$36,415)
2022	(15,100)
2023	(5,312)
2024	13,737
2025	0
Thereafter	0
Total	(\$43,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$616,026	\$377,851	\$178,361

PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

Net Pension Liability as of 2019	\$407,184
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,161)
- Net Difference Between Projected and Actual Investment	51,585
- Change of Assumptions	(34,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,157
Pension Expense/Income	31,151
Contributions	(71,510)
Total Activity in FY 2020	(29,333)
Net Pension Liability as of 2020	\$377,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1352000
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$4,654,138 Proportionate Share: 0.0008621

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,906,143	\$2,603,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,133	\$34,960
Net Difference Between Projected and Actual	222,850	0
Change of Assumptions	0	542,540
Changes in Proportion and Differences Between	83,814	47,478
Total	\$352,797	\$624,978

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,703
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,167
Total	\$254,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$521,265

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$217,259)
2022	(94,466)
2023	(55,118)
2024	94,662
2025	0
Thereafter	0
Total	(\$272,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,245,213	\$2,603,882	\$1,229,134

PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

Net Pension Liability as of 2019	\$2,906,143
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(65,781)
- Net Difference Between Projected and Actual Investment	360,216
- Change of Assumptions	(227,268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,033)
Pension Expense/Income	254,870
Contributions	(521,265)
Total Activity in FY 2020	(302,261)
Net Pension Liability as of 2020	\$2,603,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1353000
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
GARY MUNICIPAL AIRPORT AUTHORITY - 1353000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1354000
 Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Wages: \$5,300 Proportionate Share: 0.0000010

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,305	\$3,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54	\$41
Net Difference Between Projected and Actual	258	0
Change of Assumptions	0	629
Changes in Proportion and Differences Between	6	217
Total	\$318	\$887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$243
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(126)
Total	\$117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$431)
2022	(199)
2023	(49)
2024	110
2025	0
Thereafter	0
Total	(\$569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,924	\$3,020	\$1,426

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000

Net Pension Liability as of 2019	\$3,305
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(75)
- Net Difference Between Projected and Actual Investment	414
- Change of Assumptions	(271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124
Pension Expense/Income	117
Contributions	(594)
Total Activity in FY 2020	(285)
Net Pension Liability as of 2020	\$3,020

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1355000
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$840,148 Proportionate Share: 0.0001556

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$522,861	\$469,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,327	\$6,310
Net Difference Between Projected and Actual	40,222	0
Change of Assumptions	0	97,923
Changes in Proportion and Differences Between	4,762	12,156
Total	\$53,311	\$116,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,136)
Total	\$31,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,550

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$52,233)
2022	(18,277)
2023	(9,653)
2024	17,085
2025	0
Thereafter	0
Total	(\$63,078)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$766,216	\$469,973	\$221,846

PERF Net Pension Liability - Unaudited
OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000

Net Pension Liability as of 2019	\$522,861
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,828)
- Net Difference Between Projected and Actual Investment	64,936
- Change of Assumptions	(41,200)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,959)
Pension Expense/Income	31,713
Contributions	(93,550)
Total Activity in FY 2020	(52,888)
Net Pension Liability as of 2020	\$469,973

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1356000
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$815,599 Proportionate Share: 0.0001511

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$484,192	\$456,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,086	\$6,128
Net Difference Between Projected and Actual	39,059	0
Change of Assumptions	0	95,091
Changes in Proportion and Differences Between	19,585	18,249
Total	\$66,730	\$119,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,755
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,132)
Total	\$25,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,347

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$56,093)
2022	(9,788)
2023	(3,447)
2024	16,590
2025	0
Thereafter	0
Total	(\$52,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$744,057	\$456,382	\$215,430

PERF Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 1356000

Net Pension Liability as of 2019	\$484,192
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,863)
- Net Difference Between Projected and Actual Investment	61,946
- Change of Assumptions	(42,564)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,395
Pension Expense/Income	25,623
Contributions	(91,347)
Total Activity in FY 2020	(27,810)
Net Pension Liability as of 2020	\$456,382

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$27,850 Proportionate Share: 0.0000052

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$17,517	\$15,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$278	\$211
Net Difference Between Projected and Actual	1,344	0
Change of Assumptions	0	3,272
Changes in Proportion and Differences Between	21	2,332
Total	\$1,643	\$5,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,190)
Total	\$75

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,560

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,810)
2022	(1,257)
2023	(676)
2024	571
2025	0
Thereafter	0
Total	(\$4,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,606	\$15,706	\$7,414

PERF Net Pension Liability - Unaudited
BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000

Net Pension Liability as of 2019	\$17,517
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(397)
- Net Difference Between Projected and Actual Investment	2,172
- Change of Assumptions	(1,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(729)
Pension Expense/Income	75
Contributions	(1,560)
Total Activity in FY 2020	(1,811)
Net Pension Liability as of 2020	\$15,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1358000

Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$542,666 Proportionate Share: 0.0001005

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$354,633	\$303,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,378	\$4,076
Net Difference Between Projected and Actual	25,979	0
Change of Assumptions	0	63,247
Changes in Proportion and Differences Between	1,113	21,509
Total	\$32,470	\$88,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,138)
Total	\$16,308

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$60,777

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$37,904)
2022	(19,153)
2023	(10,340)
2024	11,035
2025	0
Thereafter	0
Total	(\$56,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$494,889	\$303,550	\$143,287

PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

Net Pension Liability as of 2019	\$354,633
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,089)
- Net Difference Between Projected and Actual Investment	42,742
- Change of Assumptions	(24,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,492)
Pension Expense/Income	16,308
Contributions	(60,777)
Total Activity in FY 2020	(51,083)
Net Pension Liability as of 2020	\$303,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1359000
 Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$952,851 Proportionate Share: 0.0001765

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$601,191	\$533,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,445	\$7,158
Net Difference Between Projected and Actual	45,625	0
Change of Assumptions	0	111,076
Changes in Proportion and Differences Between	3,131	21,427
Total	\$58,201	\$139,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,942)
Total	\$36,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,719

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$63,813)
2022	(24,207)
2023	(12,819)
2024	19,379
2025	0
Thereafter	0
Total	(\$81,460)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$869,134	\$533,100	\$251,644

PERF Net Pension Liability - Unaudited
VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000

Net Pension Liability as of 2019	\$601,191
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,632)
- Net Difference Between Projected and Actual Investment	74,042
- Change of Assumptions	(45,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,917)
Pension Expense/Income	36,991
Contributions	(106,719)
Total Activity in FY 2020	(68,091)
Net Pension Liability as of 2020	\$533,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1360000
 Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$686,674 Proportionate Share: 0.0001272

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$402,226	\$384,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,807	\$5,158
Net Difference Between Projected and Actual	32,881	0
Change of Assumptions	0	80,050
Changes in Proportion and Differences Between	29,429	73
Total	\$69,117	\$85,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,436
Total	\$47,377

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,904

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,836)
2022	(5,725)
2023	(1,571)
2024	13,968
2025	0
Thereafter	0
Total	(\$16,164)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$626,367	\$384,194	\$181,355

PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

Net Pension Liability as of 2019	\$402,226
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,002)
- Net Difference Between Projected and Actual Investment	51,893
- Change of Assumptions	(36,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,019
Pension Expense/Income	47,377
Contributions	(76,904)
Total Activity in FY 2020	(18,032)
Net Pension Liability as of 2020	\$384,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1361000
 Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,326,851 Proportionate Share: 0.0002458

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$734,055	\$742,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,153	\$9,968
Net Difference Between Projected and Actual	63,539	0
Change of Assumptions	0	154,688
Changes in Proportion and Differences Between	99,218	0
Total	\$175,910	\$164,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,792
Total	\$110,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,451

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,830)
2022	1,713
2023	7,381
2024	26,990
2025	0
Thereafter	0
Total	\$11,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,210,386	\$742,413	\$350,448

PERF Net Pension Liability - Unaudited
WEST WASHINGTON SCHOOL CORPORATION - 1361000

Net Pension Liability as of 2019	\$734,055
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,253)
- Net Difference Between Projected and Actual Investment	98,236
- Change of Assumptions	(75,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,298
Pension Expense/Income	110,582
Contributions	(147,451)
Total Activity in FY 2020	8,358
Net Pension Liability as of 2020	\$742,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1362000
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,226,112 Proportionate Share: 0.0002271

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$650,767	\$685,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,153	\$9,210
Net Difference Between Projected and Actual	58,705	0
Change of Assumptions	0	142,919
Changes in Proportion and Differences Between	84,989	11,693
Total	\$155,847	\$163,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,499
Total	\$69,740

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,324

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$49,914)
2022	3,165
2023	13,838
2024	24,936
2025	0
Thereafter	0
Total	(\$7,975)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,118,302	\$685,932	\$323,786

PERF Net Pension Liability - Unaudited
WEST CENTRAL SCHOOL CORPORATION - 1362000

Net Pension Liability as of 2019	\$650,767
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,289)
- Net Difference Between Projected and Actual Investment	89,465
- Change of Assumptions	(72,321)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,894
Pension Expense/Income	69,740
Contributions	(137,324)
Total Activity in FY 2020	35,165
Net Pension Liability as of 2020	\$685,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1363000
 Submission Unit Name: TOWN OF GASTON

Wages: \$56,753 Proportionate Share: 0.0000105

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$74,364	\$31,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$562	\$426
Net Difference Between Projected and Actual	2,714	0
Change of Assumptions	0	6,608
Changes in Proportion and Differences Between	5,004	47,741
Total	\$8,280	\$54,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,822)
Total	(\$12,268)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,356

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,772)
2022	(19,579)
2023	(10,296)
2024	1,152
2025	0
Thereafter	0
Total	(\$46,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,705	\$31,714	\$14,970

PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

Net Pension Liability as of 2019	\$74,364
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,833)
- Net Difference Between Projected and Actual Investment	6,229
- Change of Assumptions	1,459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,881)
Pension Expense/Income	(12,268)
Contributions	(6,356)
Total Activity in FY 2020	(42,650)
Net Pension Liability as of 2020	\$31,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1364000
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$1,452,268 Proportionate Share: 0.0002690

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$920,791	\$812,486

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,395	\$10,909
Net Difference Between Projected and Actual	69,536	0
Change of Assumptions	0	169,288
Changes in Proportion and Differences Between	28,109	31,297
Total	\$112,040	\$211,494

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,256
Total	\$67,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,649

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,895)
2022	(27,443)
2023	(20,653)
2024	29,537
2025	0
Thereafter	0
Total	(\$99,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,324,629	\$812,486	\$383,525

PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

Net Pension Liability as of 2019	\$920,791
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,896)
- Net Difference Between Projected and Actual Investment	113,059
- Change of Assumptions	(69,396)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,112)
Pension Expense/Income	67,689
Contributions	(162,649)
Total Activity in FY 2020	(108,305)
Net Pension Liability as of 2020	\$812,486

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1365000
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$41,270 Proportionate Share: 0.0000076

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$25,449	\$22,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$407	\$308
Net Difference Between Projected and Actual	1,965	0
Change of Assumptions	0	4,783
Changes in Proportion and Differences Between	63	640
Total	\$2,435	\$5,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(377)
Total	\$1,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,622

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,660)
2022	(1,033)
2023	(438)
2024	835
2025	0
Thereafter	0
Total	(\$3,296)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,424	\$22,955	\$10,836

PERF Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 1365000

Net Pension Liability as of 2019	\$25,449
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(575)
- Net Difference Between Projected and Actual Investment	3,168
- Change of Assumptions	(2,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86
Pension Expense/Income	1,472
Contributions	(4,622)
Total Activity in FY 2020	(2,494)
Net Pension Liability as of 2020	\$22,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1366000
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$4,166,173 Proportionate Share: 0.0007717

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,518,128	\$2,330,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,296	\$31,295
Net Difference Between Projected and Actual	199,482	0
Change of Assumptions	0	485,649
Changes in Proportion and Differences Between	116,909	2,662
Total	\$357,687	\$519,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,713
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	74,913
Total	\$262,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$460,598

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$163,699)
2022	(52,875)
2023	(30,080)
2024	84,735
2025	0
Thereafter	0
Total	(\$161,919)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,800,059	\$2,330,838	\$1,100,246

PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

Net Pension Liability as of 2019	\$2,518,128
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(56,678)
- Net Difference Between Projected and Actual Investment	318,508
- Change of Assumptions	(212,471)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,677)
Pension Expense/Income	262,626
Contributions	(460,598)
Total Activity in FY 2020	(187,290)
Net Pension Liability as of 2020	\$2,330,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1367000
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$46,530 Proportionate Share: 0.0000086

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$23,466	\$25,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$460	\$349
Net Difference Between Projected and Actual	2,223	0
Change of Assumptions	0	5,412
Changes in Proportion and Differences Between	4,294	10,703
Total	\$6,977	\$16,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,400)
Total	(\$3,308)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,211

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,816)
2022	(3,434)
2023	817
2024	946
2025	0
Thereafter	0
Total	(\$9,487)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,349	\$25,975	\$12,261

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000

Net Pension Liability as of 2019	\$23,466
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(510)
- Net Difference Between Projected and Actual Investment	3,332
- Change of Assumptions	(2,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,072
Pension Expense/Income	(3,308)
Contributions	(5,211)
Total Activity in FY 2020	2,509
Net Pension Liability as of 2020	\$25,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1368000
 Submission Unit Name: TURKEY RUN COMMUNITY SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TURKEY RUN COMMUNITY SCHOOL CORPORATION - 1368000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1369000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$5,509,926 Proportionate Share: 0.0010206

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,439,910	\$3,082,614

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,615	\$41,388
Net Difference Between Projected and Actual	263,822	0
Change of Assumptions	0	642,288
Changes in Proportion and Differences Between	3,602	189,493
Total	\$322,039	\$873,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(128,514)
Total	\$119,743

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$614,241

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$425,151)
2022	(172,297)
2023	(65,747)
2024	112,065
2025	0
Thereafter	0
Total	(\$551,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,025,710	\$3,082,614	\$1,455,114

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

Net Pension Liability as of 2019	\$3,439,910
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(77,861)
- Net Difference Between Projected and Actual Investment	426,418
- Change of Assumptions	(269,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,755
Pension Expense/Income	119,743
Contributions	(614,241)
Total Activity in FY 2020	(357,296)
Net Pension Liability as of 2020	\$3,082,614

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1370000
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$472,124 Proportionate Share: 0.0000875

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$280,930	\$264,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,682	\$3,548
Net Difference Between Projected and Actual	22,618	0
Change of Assumptions	0	55,066
Changes in Proportion and Differences Between	19,684	7,744
Total	\$46,984	\$66,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,886
Total	\$24,170

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,938

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,316)
2022	(2,888)
2023	(2,777)
2024	9,607
2025	0
Thereafter	0
Total	(\$19,374)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$430,874	\$264,284	\$124,753

PERF Net Pension Liability - Unaudited
CROTHERSVILLE COMMUNITY SCHOOLS - 1370000

Net Pension Liability as of 2019	\$280,930
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,305)
- Net Difference Between Projected and Actual Investment	35,897
- Change of Assumptions	(24,590)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,120
Pension Expense/Income	24,170
Contributions	(49,938)
Total Activity in FY 2020	(16,646)
Net Pension Liability as of 2020	\$264,284

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1371000
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$337,853 Proportionate Share: 0.0000626

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$204,583	\$189,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,350	\$2,539
Net Difference Between Projected and Actual	16,182	0
Change of Assumptions	0	39,396
Changes in Proportion and Differences Between	4,572	361
Total	\$24,104	\$42,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,227
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,617
Total	\$16,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,840

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,314)
2022	(5,339)
2023	(2,412)
2024	6,873
2025	0
Thereafter	0
Total	(\$18,192)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$308,259	\$189,077	\$89,252

PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

Net Pension Liability as of 2019	\$204,583
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,606)
- Net Difference Between Projected and Actual Investment	25,852
- Change of Assumptions	(17,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,446
Pension Expense/Income	16,844
Contributions	(37,840)
Total Activity in FY 2020	(15,506)
Net Pension Liability as of 2020	\$189,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1372000
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$4,581,848 Proportionate Share: 0.0008487

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,802,364	\$2,563,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,416	\$34,417
Net Difference Between Projected and Actual	219,386	0
Change of Assumptions	0	534,107
Changes in Proportion and Differences Between	144,808	0
Total	\$409,610	\$568,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,443
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	112,498
Total	\$318,941

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,167

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$151,445)
2022	(60,874)
2023	(39,784)
2024	93,189
2025	0
Thereafter	0
Total	(\$158,914)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,179,228	\$2,563,409	\$1,210,029

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, MARION COUNTY - 1372000

Net Pension Liability as of 2019	\$2,802,364
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(63,207)
- Net Difference Between Projected and Actual Investment	351,847
- Change of Assumptions	(230,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,276)
Pension Expense/Income	318,941
Contributions	(513,167)
Total Activity in FY 2020	(238,955)
Net Pension Liability as of 2020	\$2,563,409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1373000

Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$130,268 Proportionate Share: 0.0000241

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$107,084	\$72,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,290	\$977
Net Difference Between Projected and Actual	6,230	0
Change of Assumptions	0	15,167
Changes in Proportion and Differences Between	10,015	25,262
Total	\$17,535	\$41,406

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,259)
Total	\$1,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,590

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,575)
2022	(7,021)
2023	(7,922)
2024	2,647
2025	0
Thereafter	0
Total	(\$23,871)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$118,675	\$72,792	\$34,360

PERF Net Pension Liability - Unaudited

FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

Net Pension Liability as of 2019	\$107,084
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,523)
- Net Difference Between Projected and Actual Investment	11,292
- Change of Assumptions	(3,550)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,524)
Pension Expense/Income	1,603
Contributions	(14,590)
Total Activity in FY 2020	(34,292)
Net Pension Liability as of 2020	\$72,792

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1374000
 Submission Unit Name: TOWN OF LAPEL

Wages: \$644,488 Proportionate Share: 0.0001194

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$379,091	\$360,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,389	\$4,842
Net Difference Between Projected and Actual	30,865	0
Change of Assumptions	0	75,141
Changes in Proportion and Differences Between	30,818	3,341
Total	\$68,072	\$83,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,449
Total	\$45,493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,201

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,847)
2022	(5,010)
2023	(2,506)
2024	13,111
2025	0
Thereafter	0
Total	(\$15,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$587,958	\$360,635	\$170,234

PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

Net Pension Liability as of 2019	\$379,091
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,491)
- Net Difference Between Projected and Actual Investment	48,784
- Change of Assumptions	(34,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,026)
Pension Expense/Income	45,493
Contributions	(69,201)
Total Activity in FY 2020	(18,456)
Net Pension Liability as of 2020	\$360,635

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1375000
 Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,196,767 Proportionate Share: 0.0002217

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$733,394	\$669,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,864	\$8,991
Net Difference Between Projected and Actual	57,309	0
Change of Assumptions	0	139,521
Changes in Proportion and Differences Between	1,605	20,720
Total	\$70,778	\$169,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,928
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,124)
Total	\$34,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,030

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$83,261)
2022	(28,804)
2023	(10,732)
2024	24,343
2025	0
Thereafter	0
Total	(\$98,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,091,711	\$669,621	\$316,087

PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

Net Pension Liability as of 2019	\$733,394
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,547)
- Net Difference Between Projected and Actual Investment	91,975
- Change of Assumptions	(59,959)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,984
Pension Expense/Income	34,804
Contributions	(134,030)
Total Activity in FY 2020	(63,773)
Net Pension Liability as of 2020	\$669,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1376000
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$165,915 Proportionate Share: 0.0000307

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$114,355	\$92,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,643	\$1,245
Net Difference Between Projected and Actual	7,936	0
Change of Assumptions	0	19,320
Changes in Proportion and Differences Between	235	15,416
Total	\$9,814	\$35,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,202)
Total	\$1,266

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,583

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,738)
2022	(8,158)
2023	(4,642)
2024	3,371
2025	0
Thereafter	0
Total	(\$26,167)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$151,175	\$92,726	\$43,770

PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

Net Pension Liability as of 2019	\$114,355
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,630)
- Net Difference Between Projected and Actual Investment	13,341
- Change of Assumptions	(6,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,109)
Pension Expense/Income	1,266
Contributions	(18,583)
Total Activity in FY 2020	(21,629)
Net Pension Liability as of 2020	\$92,726

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1377000
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,541,771 Proportionate Share: 0.0002856

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$960,452	\$862,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,283	\$11,582
Net Difference Between Projected and Actual	73,827	0
Change of Assumptions	0	179,735
Changes in Proportion and Differences Between	19,289	16,155
Total	\$108,399	\$207,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,626
Total	\$73,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,678

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$83,767)
2022	(28,975)
2023	(17,691)
2024	31,360
2025	0
Thereafter	0
Total	(\$99,073)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,406,372	\$862,625	\$407,192

PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

Net Pension Liability as of 2019	\$960,452
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,731)
- Net Difference Between Projected and Actual Investment	119,225
- Change of Assumptions	(75,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,199)
Pension Expense/Income	73,097
Contributions	(172,678)
Total Activity in FY 2020	(97,827)
Net Pension Liability as of 2020	\$862,625

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1378000
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$611,140 Proportionate Share: 0.0001132

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$371,820	\$341,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,058	\$4,591
Net Difference Between Projected and Actual	29,262	0
Change of Assumptions	0	71,239
Changes in Proportion and Differences Between	35,333	0
Total	\$70,653	\$75,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,915
Total	\$48,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,448

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,525)
2022	1,737
2023	(4,820)
2024	12,431
2025	0
Thereafter	0
Total	(\$5,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$557,427	\$341,909	\$161,394

PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

Net Pension Liability as of 2019	\$371,820
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,379)
- Net Difference Between Projected and Actual Investment	46,837
- Change of Assumptions	(30,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,469)
Pension Expense/Income	48,450
Contributions	(68,448)
Total Activity in FY 2020	(29,911)
Net Pension Liability as of 2020	\$341,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1379000
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$14,156,266 Proportionate Share: 0.0026222

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,017,754	\$7,920,078

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,321	\$106,337
Net Difference Between Projected and Actual	677,831	0
Change of Assumptions	0	1,650,213
Changes in Proportion and Differences Between	831,253	0
Total	\$1,649,405	\$1,756,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$637,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	362,633
Total	\$1,000,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,584,116

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$435,996)
2022	5,897
2023	35,026
2024	287,928
2025	0
Thereafter	0
Total	(\$107,145)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,912,421	\$7,920,078	\$3,738,585

PERF Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

Net Pension Liability as of 2019	\$8,017,754
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(178,323)
- Net Difference Between Projected and Actual Investment	1,056,810
- Change of Assumptions	(780,409)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	387,889
Pension Expense/Income	1,000,473
Contributions	(1,584,116)
Total Activity in FY 2020	(97,676)
Net Pension Liability as of 2020	\$7,920,078

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1380000
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$639,100 Proportionate Share: 0.0001184

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$351,989	\$357,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,336	\$4,801
Net Difference Between Projected and Actual	30,606	0
Change of Assumptions	0	74,512
Changes in Proportion and Differences Between	45,182	7,515
Total	\$82,124	\$86,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,414
Total	\$39,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,579

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,356)
2022	3,581
2023	4,071
2024	13,000
2025	0
Thereafter	0
Total	(\$4,704)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$583,034	\$357,615	\$168,808

PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

Net Pension Liability as of 2019	\$351,989
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,786)
- Net Difference Between Projected and Actual Investment	47,244
- Change of Assumptions	(36,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,859
Pension Expense/Income	39,214
Contributions	(71,579)
Total Activity in FY 2020	5,626
Net Pension Liability as of 2020	\$357,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1381000

Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$595,302 Proportionate Share: 0.0001103

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$384,709	\$333,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,902	\$4,473
Net Difference Between Projected and Actual	28,512	0
Change of Assumptions	0	69,414
Changes in Proportion and Differences Between	16,298	16,838
Total	\$50,712	\$90,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,843
Total	\$31,673

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,674

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$28,476)
2022	(13,410)
2023	(10,240)
2024	12,113
2025	0
Thereafter	0
Total	(\$40,013)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$543,147	\$333,149	\$157,260

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, MARION COUNTY - 1381000

Net Pension Liability as of 2019	\$384,709
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,758)
- Net Difference Between Projected and Actual Investment	46,696
- Change of Assumptions	(27,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,818)
Pension Expense/Income	31,673
Contributions	(66,674)
Total Activity in FY 2020	(51,560)
Net Pension Liability as of 2020	\$333,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1383000
 Submission Unit Name: SOUTHWESTERN HIGH SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
SOUTHWESTERN HIGH SCHOOL - 1383000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1384000
 Submission Unit Name: CITY OF MITCHELL

Wages: \$997,870 Proportionate Share: 0.0001848

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$598,547	\$558,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,889	\$7,494
Net Difference Between Projected and Actual	47,770	0
Change of Assumptions	0	116,299
Changes in Proportion and Differences Between	13,764	2,382
Total	\$71,423	\$126,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,714
Total	\$50,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,761

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$51,060)
2022	(18,204)
2023	(5,781)
2024	20,293
2025	0
Thereafter	0
Total	(\$54,752)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$910,005	\$558,169	\$263,477

PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

Net Pension Liability as of 2019	\$598,547
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,454)
- Net Difference Between Projected and Actual Investment	76,062
- Change of Assumptions	(51,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,475
Pension Expense/Income	50,666
Contributions	(111,761)
Total Activity in FY 2020	(40,378)
Net Pension Liability as of 2020	\$558,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1385000
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$117,080 Proportionate Share: 0.000217

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$111,381	\$65,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,161	\$880
Net Difference Between Projected and Actual	5,609	0
Change of Assumptions	0	13,656
Changes in Proportion and Differences Between	3,248	39,207
Total	\$10,018	\$53,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,926)
Total	(\$6,648)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,113

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,525)
2022	(16,750)
2023	(10,831)
2024	2,381
2025	0
Thereafter	0
Total	(\$43,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,857	\$65,543	\$30,939

PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

Net Pension Liability as of 2019	\$111,381
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,668)
- Net Difference Between Projected and Actual Investment	10,874
- Change of Assumptions	(1,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,710)
Pension Expense/Income	(6,648)
Contributions	(13,113)
Total Activity in FY 2020	(45,838)
Net Pension Liability as of 2020	\$65,543

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1386000
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$7,311,215 Proportionate Share: 0.0013543

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,421,184	\$4,090,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,472	\$54,920
Net Difference Between Projected and Actual	350,082	0
Change of Assumptions	0	852,293
Changes in Proportion and Differences Between	203,704	657
Total	\$626,258	\$907,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$329,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	144,035
Total	\$473,463

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$809,644

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$276,980)
2022	(100,348)
2023	(52,991)
2024	148,707
2025	0
Thereafter	0
Total	(\$281,612)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,668,939	\$4,090,520	\$1,930,885

PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

Net Pension Liability as of 2019	\$4,421,184
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(99,519)
- Net Difference Between Projected and Actual Investment	559,060
- Change of Assumptions	(372,662)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,362)
Pension Expense/Income	473,463
Contributions	(809,644)
Total Activity in FY 2020	(330,664)
Net Pension Liability as of 2020	\$4,090,520

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1387000
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$4,340,981 Proportionate Share: 0.0008041

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,660,246	\$2,428,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,030	\$32,608
Net Difference Between Projected and Actual	207,857	0
Change of Assumptions	0	506,039
Changes in Proportion and Differences Between	77,578	89,236
Total	\$328,465	\$627,883

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,123
Total	\$230,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$482,691

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$215,230)
2022	(132,750)
2023	(39,731)
2024	88,293
2025	0
Thereafter	0
Total	(\$299,418)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,959,606	\$2,428,699	\$1,146,441

PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

Net Pension Liability as of 2019	\$2,660,246
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,020)
- Net Difference Between Projected and Actual Investment	333,600
- Change of Assumptions	(217,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,710)
Pension Expense/Income	230,717
Contributions	(482,691)
Total Activity in FY 2020	(231,547)
Net Pension Liability as of 2020	\$2,428,699

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1387001
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$223,175 Proportionate Share: 0.0000413

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$140,796	\$124,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,210	\$1,675
Net Difference Between Projected and Actual	10,676	0
Change of Assumptions	0	25,991
Changes in Proportion and Differences Between	1,597	3,680
Total	\$14,483	\$31,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(437)
Total	\$9,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,996

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$13,069)
2022	(5,307)
2023	(3,022)
2024	4,535
2025	0
Thereafter	0
Total	(\$16,863)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$203,372	\$124,742	\$58,883

PERF Net Pension Liability - Unaudited

FREEMAN MUNICIPAL AIRPORT - 1387001

Net Pension Liability as of 2019	\$140,796
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,193)
- Net Difference Between Projected and Actual Investment	17,331
- Change of Assumptions	(10,716)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,089)
Pension Expense/Income	9,609
Contributions	(24,996)
Total Activity in FY 2020	(16,054)
Net Pension Liability as of 2020	\$124,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1388000
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$224,466 Proportionate Share: 0.0000416

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$149,719	\$125,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,226	\$1,687
Net Difference Between Projected and Actual	10,753	0
Change of Assumptions	0	26,180
Changes in Proportion and Differences Between	7,748	13,510
Total	\$20,727	\$41,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,391)
Total	\$7,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,140

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,981)
2022	(5,229)
2023	(5,007)
2024	4,567
2025	0
Thereafter	0
Total	(\$20,650)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$204,850	\$125,648	\$59,311

PERF Net Pension Liability - Unaudited
HAMILTON LAKE CONSERVANCY DISTRICT - 1388000

Net Pension Liability as of 2019	\$149,719
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,426)
- Net Difference Between Projected and Actual Investment	17,830
- Change of Assumptions	(9,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,126)
Pension Expense/Income	7,728
Contributions	(25,140)
Total Activity in FY 2020	(24,071)
Net Pension Liability as of 2020	\$125,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$10,566,115 Proportionate Share: 0.0019572

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,943,496	\$5,911,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,735	\$79,370
Net Difference Between Projected and Actual	505,930	0
Change of Assumptions	0	1,231,713
Changes in Proportion and Differences Between	817,758	0
Total	\$1,428,423	\$1,311,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$476,082
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	417,744
Total	\$893,826

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,183,400

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$182,253)
2022	48,209
2023	36,478
2024	214,906
2025	0
Thereafter	0
Total	\$117,340

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,637,781	\$5,911,516	\$2,790,466

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

Net Pension Liability as of 2019	\$5,943,496
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(132,017)
- Net Difference Between Projected and Actual Investment	786,864
- Change of Assumptions	(586,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,681
Pension Expense/Income	893,826
Contributions	(1,183,400)
Total Activity in FY 2020	(31,980)
Net Pension Liability as of 2020	\$5,911,516

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1391000
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$287,439 Proportionate Share: 0.0000532

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$121,296	\$160,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,847	\$2,157
Net Difference Between Projected and Actual	13,752	0
Change of Assumptions	0	33,480
Changes in Proportion and Differences Between	48,041	0
Total	\$64,640	\$35,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,596
Total	\$28,537

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,192

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$1,224
2022	10,997
2023	10,941
2024	5,841
2025	0
Thereafter	0
Total	\$29,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$261,971	\$160,685	\$75,850

PERF Net Pension Liability - Unaudited
NORTH MIAMI COMMUNITY SCHOOLS - 1391000

Net Pension Liability as of 2019	\$121,296
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,522)
- Net Difference Between Projected and Actual Investment	19,485
- Change of Assumptions	(20,321)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,402
Pension Expense/Income	28,537
Contributions	(32,192)
Total Activity in FY 2020	39,389
Net Pension Liability as of 2020	\$160,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1393000
 Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$4,211,110 Proportionate Share: 0.0007800

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,644,712	\$2,355,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,740	\$31,631
Net Difference Between Projected and Actual	201,628	0
Change of Assumptions	0	490,873
Changes in Proportion and Differences Between	30,080	102,987
Total	\$273,448	\$625,491

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(53,762)
Total	\$135,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$471,022

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$288,169)
2022	(95,733)
2023	(53,789)
2024	85,648
2025	0
Thereafter	0
Total	(\$352,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,840,931	\$2,355,908	\$1,112,080

PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

Net Pension Liability as of 2019	\$2,644,712
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,922)
- Net Difference Between Projected and Actual Investment	326,637
- Change of Assumptions	(203,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,505)
Pension Expense/Income	135,970
Contributions	(471,022)
Total Activity in FY 2020	(288,804)
Net Pension Liability as of 2020	\$2,355,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1394000

Submission Unit Name: UNION COUNTY

Wages: \$1,509,308 Proportionate Share: 0.0002796

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$898,977	\$844,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,962	\$11,339
Net Difference Between Projected and Actual	72,276	0
Change of Assumptions	0	175,959
Changes in Proportion and Differences Between	23,031	23,652
Total	\$110,269	\$210,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,835)
Total	\$56,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,043

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$94,265)
2022	(29,996)
2023	(7,120)
2024	30,700
2025	0
Thereafter	0
Total	(\$100,681)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,376,826	\$844,502	\$398,638

PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

Net Pension Liability as of 2019	\$898,977
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,182)
- Net Difference Between Projected and Actual Investment	114,768
- Change of Assumptions	(78,434)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,239
Pension Expense/Income	56,177
Contributions	(169,043)
Total Activity in FY 2020	(54,475)
Net Pension Liability as of 2020	\$844,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1395000
 Submission Unit Name: CITY OF LEBANON

Wages: \$1,981,559 Proportionate Share: 0.0003670

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,178,916	\$1,108,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,639	\$14,883
Net Difference Between Projected and Actual	94,868	0
Change of Assumptions	0	230,962
Changes in Proportion and Differences Between	119,192	0
Total	\$233,699	\$245,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,271
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,084
Total	\$173,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,935

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$34,651)
2022	(8,721)
2023	(9,071)
2024	40,297
2025	0
Thereafter	0
Total	(\$12,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,807,207	\$1,108,485	\$523,248

PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

Net Pension Liability as of 2019	\$1,178,916
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,461)
- Net Difference Between Projected and Actual Investment	150,592
- Change of Assumptions	(103,067)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,915)
Pension Expense/Income	173,355
Contributions	(221,935)
Total Activity in FY 2020	(70,431)
Net Pension Liability as of 2020	\$1,108,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1396000
 Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$235,035 Proportionate Share: 0.0000435

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$154,346	\$131,387

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,328	\$1,764
Net Difference Between Projected and Actual	11,245	0
Change of Assumptions	0	27,376
Changes in Proportion and Differences Between	1,679	27,722
Total	\$15,252	\$56,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,137)
Total	(\$8,556)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,324

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$31,300)
2022	(10,406)
2023	(4,681)
2024	4,777
2025	0
Thereafter	0
Total	(\$41,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$214,206	\$131,387	\$62,020

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

Net Pension Liability as of 2019	\$154,346
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,523)
- Net Difference Between Projected and Actual Investment	18,541
- Change of Assumptions	(10,631)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,534
Pension Expense/Income	(8,556)
Contributions	(26,324)
Total Activity in FY 2020	(22,959)
Net Pension Liability as of 2020	\$131,387

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1397000

Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$2,039,478 Proportionate Share: 0.0003778

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,266,831	\$1,141,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,217	\$15,321
Net Difference Between Projected and Actual	97,660	0
Change of Assumptions	0	237,759
Changes in Proportion and Differences Between	0	78,900
Total	\$117,877	\$331,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,463)
Total	\$33,435

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,248

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$168,662)
2022	(63,734)
2023	(23,190)
2024	41,483
2025	0
Thereafter	0
Total	(\$214,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,860,389	\$1,141,105	\$538,646

PERF Net Pension Liability - Unaudited
KNOX COMMUNITY SCHOOL CORPORATION - 1397000

Net Pension Liability as of 2019	\$1,266,831
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,649)
- Net Difference Between Projected and Actual Investment	157,540
- Change of Assumptions	(100,327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,523
Pension Expense/Income	33,435
Contributions	(225,248)
Total Activity in FY 2020	(125,726)
Net Pension Liability as of 2020	\$1,141,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1398000
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$115,895 Proportionate Share: 0.0000215

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$68,415	\$64,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,151	\$872
Net Difference Between Projected and Actual	5,558	0
Change of Assumptions	0	13,530
Changes in Proportion and Differences Between	5,637	2,989
Total	\$12,346	\$17,391

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(794)
Total	\$4,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,979

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,914)
2022	(118)
2023	(375)
2024	2,362
2025	0
Thereafter	0
Total	(\$5,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$105,872	\$64,938	\$30,653

PERF Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL AREA - 1398000

Net Pension Liability as of 2019	\$68,415
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,533)
- Net Difference Between Projected and Actual Investment	8,792
- Change of Assumptions	(6,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,915
Pension Expense/Income	4,436
Contributions	(12,979)
Total Activity in FY 2020	(3,477)
Net Pension Liability as of 2020	\$64,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1399000

Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$16,503,910 Proportionate Share: 0.0030571

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,621,701	\$9,233,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,594	\$123,974
Net Difference Between Projected and Actual	790,251	0
Change of Assumptions	0	1,923,906
Changes in Proportion and Differences Between	816,877	19,558
Total	\$1,770,722	\$2,067,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$743,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	330,489
Total	\$1,074,117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,846,740

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$585,606)
2022	(19,874)
2023	(26,916)
2024	335,680
2025	0
Thereafter	0
Total	(\$296,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,053,986	\$9,233,647	\$4,358,641

PERF Net Pension Liability - Unaudited
AVON COMMUNITY SCHOOL CORPORATION - 1399000

Net Pension Liability as of 2019	\$9,621,701
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(215,159)
- Net Difference Between Projected and Actual Investment	1,245,045
- Change of Assumptions	(880,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,781
Pension Expense/Income	1,074,117
Contributions	(1,846,740)
Total Activity in FY 2020	(388,054)
Net Pension Liability as of 2020	\$9,233,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1400000
 Submission Unit Name: CLAY COUNTY

Wages: \$4,244,323 Proportionate Share: 0.0007862

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,675,119	\$2,374,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,072	\$31,883
Net Difference Between Projected and Actual	203,230	0
Change of Assumptions	0	494,774
Changes in Proportion and Differences Between	45,849	64,040
Total	\$291,151	\$590,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,474
Total	\$198,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$475,365

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$232,123)
2022	(97,349)
2023	(56,401)
2024	86,327
2025	0
Thereafter	0
Total	(\$299,546)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,871,461	\$2,374,634	\$1,120,920

PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

Net Pension Liability as of 2019	\$2,675,119
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,647)
- Net Difference Between Projected and Actual Investment	329,676
- Change of Assumptions	(204,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,298)
Pension Expense/Income	198,714
Contributions	(475,365)
Total Activity in FY 2020	(300,485)
Net Pension Liability as of 2020	\$2,374,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1401000
 Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$31,250 Proportionate Share: 0.0000058

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$19,830	\$17,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310	\$235
Net Difference Between Projected and Actual	1,499	0
Change of Assumptions	0	3,650
Changes in Proportion and Differences Between	42	915
Total	\$1,851	\$4,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(490)
Total	\$921

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,500

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,212)
2022	(933)
2023	(441)
2024	637
2025	0
Thereafter	0
Total	(\$2,949)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,561	\$17,518	\$8,269

PERF Net Pension Liability - Unaudited
JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000

Net Pension Liability as of 2019	\$19,830
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(450)
- Net Difference Between Projected and Actual Investment	2,436
- Change of Assumptions	(1,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(221)
Pension Expense/Income	921
Contributions	(3,500)
Total Activity in FY 2020	(2,312)
Net Pension Liability as of 2020	\$17,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1402000
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$53,190 Proportionate Share: 0.0000099

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$54,203	\$29,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$530	\$401
Net Difference Between Projected and Actual	2,559	0
Change of Assumptions	0	6,230
Changes in Proportion and Differences Between	64	57,762
Total	\$3,153	\$64,393

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,887)
Total	(30,479)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,957

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$35,093)
2022	(21,452)
2023	(5,783)
2024	1,088
2025	0
Thereafter	0
Total	(61,240)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$48,750	\$29,902	\$14,115

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, BOONE COUNTY - 1402000

Net Pension Liability as of 2019	\$54,203
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,306)
- Net Difference Between Projected and Actual Investment	5,121
- Change of Assumptions	(350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,670
Pension Expense/Income	(30,479)
Contributions	(5,957)
Total Activity in FY 2020	(24,301)
Net Pension Liability as of 2020	\$29,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1403000
 Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$15,591 Proportionate Share: 0.0000029

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,305	\$8,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155	\$118
Net Difference Between Projected and Actual	750	0
Change of Assumptions	0	1,825
Changes in Proportion and Differences Between	5,256	2,375
Total	\$6,161	\$4,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	381
Total	\$1,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,746

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$431)
2022	544
2023	1,413
2024	317
2025	0
Thereafter	0
Total	\$1,843

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,280	\$8,759	\$4,135

PERF Net Pension Liability - Unaudited
GRANT TOWNSHIP, NEWTON COUNTY - 1403000

Net Pension Liability as of 2019	\$3,305
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51)
- Net Difference Between Projected and Actual Investment	906
- Change of Assumptions	(1,467)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,726
Pension Expense/Income	1,086
Contributions	(1,746)
Total Activity in FY 2020	5,454
Net Pension Liability as of 2020	\$8,759

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1404000
 Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,735,031 Proportionate Share: 0.0003214

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,046,714	\$970,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,199	\$13,034
Net Difference Between Projected and Actual	83,081	0
Change of Assumptions	0	202,265
Changes in Proportion and Differences Between	79,541	0
Total	\$179,821	\$215,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,491
Total	\$123,670

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,317

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,784)
2022	(5,504)
2023	(11,480)
2024	35,290
2025	0
Thereafter	0
Total	(\$35,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,582,660	\$970,755	\$458,234

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

Net Pension Liability as of 2019	\$1,046,714
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,552)
- Net Difference Between Projected and Actual Investment	132,557
- Change of Assumptions	(88,712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,605)
Pension Expense/Income	123,670
Contributions	(194,317)
Total Activity in FY 2020	(75,959)
Net Pension Liability as of 2020	\$970,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1405000
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$302,876 Proportionate Share: 0.0000561

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$166,245	\$169,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,002	\$2,275
Net Difference Between Projected and Actual	14,502	0
Change of Assumptions	0	35,305
Changes in Proportion and Differences Between	21,777	0
Total	\$39,281	\$37,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,689
Total	\$25,335

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,922

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,118)
2022	(405)
2023	2,063
2024	6,161
2025	0
Thereafter	0
Total	\$1,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$276,252	\$169,444	\$79,984

PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

Net Pension Liability as of 2019	\$166,245
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,675)
- Net Difference Between Projected and Actual Investment	22,360
- Change of Assumptions	(17,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,371
Pension Expense/Income	25,335
Contributions	(33,922)
Total Activity in FY 2020	3,199
Net Pension Liability as of 2020	\$169,444

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1406000
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$1,070,371 Proportionate Share: 0.0001983

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$540,708	\$598,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,612	\$8,042
Net Difference Between Projected and Actual	51,260	0
Change of Assumptions	0	124,795
Changes in Proportion and Differences Between	119,672	17,862
Total	\$181,544	\$150,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,039
Total	\$75,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,881

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,284)
2022	20,478
2023	18,877
2024	21,774
2025	0
Thereafter	0
Total	\$30,845

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$976,483	\$598,944	\$282,725

PERF Net Pension Liability - Unaudited
CONCORD TOWNSHIP, ELKHART COUNTY - 1406000

Net Pension Liability as of 2019	\$540,708
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,748)
- Net Difference Between Projected and Actual Investment	76,818
- Change of Assumptions	(66,136)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,908
Pension Expense/Income	75,275
Contributions	(119,881)
Total Activity in FY 2020	58,236
Net Pension Liability as of 2020	\$598,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1408000
 Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$4,142,250 Proportionate Share: 0.0007673

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,648,678	\$2,317,549

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,060	\$31,116
Net Difference Between Projected and Actual	198,345	0
Change of Assumptions	0	482,880
Changes in Proportion and Differences Between	102,024	94,129
Total	\$341,429	\$608,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,761
Total	\$239,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$463,929

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$190,100)
2022	(96,445)
2023	(64,402)
2024	84,251
2025	0
Thereafter	0
Total	(\$266,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,778,392	\$2,317,549	\$1,093,973

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

Net Pension Liability as of 2019	\$2,648,678
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,192)
- Net Difference Between Projected and Actual Investment	323,541
- Change of Assumptions	(195,539)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(174,414)
Pension Expense/Income	239,404
Contributions	(463,929)
Total Activity in FY 2020	(331,129)
Net Pension Liability as of 2020	\$2,317,549

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1409000
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$2,303,206 Proportionate Share: 0.0004266

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,385,152	\$1,288,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,829	\$17,300
Net Difference Between Projected and Actual	110,275	0
Change of Assumptions	0	268,470
Changes in Proportion and Differences Between	23,811	59,206
Total	\$156,915	\$344,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,878)
Total	\$68,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,959

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$160,498)
2022	(60,206)
2023	(14,199)
2024	46,842
2025	0
Thereafter	0
Total	(\$188,061)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,100,694	\$1,288,500	\$608,222

PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

Net Pension Liability as of 2019	\$1,385,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,149)
- Net Difference Between Projected and Actual Investment	175,748
- Change of Assumptions	(118,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,019
Pension Expense/Income	68,891
Contributions	(257,959)
Total Activity in FY 2020	(96,652)
Net Pension Liability as of 2020	\$1,288,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1410000
 Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$44,363 Proportionate Share: 0.0000082

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$25,779	\$24,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$439	\$333
Net Difference Between Projected and Actual	2,120	0
Change of Assumptions	0	5,160
Changes in Proportion and Differences Between	1,890	373
Total	\$4,449	\$5,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	722
Total	\$2,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,969

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,809)
2022	(448)
2023	(61)
2024	901
2025	0
Thereafter	0
Total	(\$1,417)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,379	\$24,767	\$11,691

PERF Net Pension Liability - Unaudited
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000

Net Pension Liability as of 2019	\$25,779
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(577)
- Net Difference Between Projected and Actual Investment	3,339
- Change of Assumptions	(2,364)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	842
Pension Expense/Income	2,717
Contributions	(4,969)
Total Activity in FY 2020	(1,012)
Net Pension Liability as of 2020	\$24,767

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1411000
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$366,463 Proportionate Share: 0.0000679

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$230,032	\$205,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,634	\$2,754
Net Difference Between Projected and Actual	17,552	0
Change of Assumptions	0	42,731
Changes in Proportion and Differences Between	10,819	4,693
Total	\$32,005	\$50,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,264
Total	\$20,780

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,044

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,038)
2022	(4,965)
2023	(4,625)
2024	7,455
2025	0
Thereafter	0
Total	(\$18,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,358	\$205,085	\$96,808

PERF Net Pension Liability - Unaudited

OAK PARK CONSERVANCY DISTRICT - 1411000

Net Pension Liability as of 2019	\$230,032
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,211)
- Net Difference Between Projected and Actual Investment	28,425
- Change of Assumptions	(17,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,121)
Pension Expense/Income	20,780
Contributions	(41,044)
Total Activity in FY 2020	(24,947)
Net Pension Liability as of 2020	\$205,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1412000
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$1,646,626 Proportionate Share: 0.0003050

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,169,993	\$921,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,321	\$12,369
Net Difference Between Projected and Actual	78,842	0
Change of Assumptions	0	191,944
Changes in Proportion and Differences Between	2,226	219,706
Total	\$97,389	\$424,019

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(92,861)
Total	(\$18,671)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,422

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$184,935)
2022	(120,648)
2023	(54,537)
2024	33,490
2025	0
Thereafter	0
Total	(\$326,630)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,501,902	\$921,220	\$434,852

PERF Net Pension Liability - Unaudited

TOWN OF CEDAR LAKE - 1412000

Net Pension Liability as of 2019	\$1,169,993
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,029)
- Net Difference Between Projected and Actual Investment	134,145
- Change of Assumptions	(65,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,779)
Pension Expense/Income	(18,671)
Contributions	(184,422)
Total Activity in FY 2020	(248,773)
Net Pension Liability as of 2020	\$921,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1413000
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$204,559 Proportionate Share: 0.0000379

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$112,042	\$114,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,028	\$1,537
Net Difference Between Projected and Actual	9,797	0
Change of Assumptions	0	23,851
Changes in Proportion and Differences Between	19,314	62
Total	\$31,139	\$25,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,407
Total	\$19,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,910

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,113)
2022	1,183
2023	1,457
2024	4,162
2025	0
Thereafter	0
Total	\$5,689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$186,630	\$114,473	\$54,036

PERF Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 1413000

Net Pension Liability as of 2019	\$112,042
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,476)
- Net Difference Between Projected and Actual Investment	15,093
- Change of Assumptions	(11,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,794
Pension Expense/Income	19,626
Contributions	(22,910)
Total Activity in FY 2020	2,431
Net Pension Liability as of 2020	\$114,473

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1414001
 Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$137,417 Proportionate Share: 0.0000255

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$99,152	\$77,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,365	\$1,034
Net Difference Between Projected and Actual	6,592	0
Change of Assumptions	0	16,048
Changes in Proportion and Differences Between	347	13,700
Total	\$8,304	\$30,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,489)
Total	\$1,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,391

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,547)
2022	(7,837)
2023	(4,895)
2024	2,801
2025	0
Thereafter	0
Total	(\$22,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$125,569	\$77,020	\$36,356

PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

Net Pension Liability as of 2019	\$99,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,295)
- Net Difference Between Projected and Actual Investment	11,279
- Change of Assumptions	(5,291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,148)
Pension Expense/Income	1,714
Contributions	(15,391)
Total Activity in FY 2020	(22,132)
Net Pension Liability as of 2020	\$77,020

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1415000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Wages: \$3,150 Proportionate Share: 0.000006

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,983	\$1,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32	\$24
Net Difference Between Projected and Actual	155	0
Change of Assumptions	0	378
Changes in Proportion and Differences Between	0	18
Total	\$187	\$420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28)
Total	\$118

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$196)
2022	(71)
2023	(32)
2024	66
2025	0
Thereafter	0
Total	(\$233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,955	\$1,812	\$855

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000

Net Pension Liability as of 2019	\$1,983
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45)
- Net Difference Between Projected and Actual Investment	249
- Change of Assumptions	(162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22
Pension Expense/Income	118
Contributions	(353)
Total Activity in FY 2020	(171)
Net Pension Liability as of 2020	\$1,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1416000
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$912,144 Proportionate Share: 0.0001690

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$508,980	\$510,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,044	\$6,853
Net Difference Between Projected and Actual	43,686	0
Change of Assumptions	0	106,356
Changes in Proportion and Differences Between	58,312	2,717
Total	\$111,042	\$115,926

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,109
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,004
Total	\$62,113

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,160

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,487)
2022	2,857
2023	4,188
2024	18,558
2025	0
Thereafter	0
Total	(\$4,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$832,202	\$510,447	\$240,951

PERF Net Pension Liability - Unaudited
STUCKER FORK CONSERVANCY DISTRICT - 1416000

Net Pension Liability as of 2019	\$508,980
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,287)
- Net Difference Between Projected and Actual Investment	67,744
- Change of Assumptions	(51,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,196
Pension Expense/Income	62,113
Contributions	(102,160)
Total Activity in FY 2020	1,467
Net Pension Liability as of 2020	\$510,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1420000
 Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$727,221 Proportionate Share: 0.0001347

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$427,345	\$406,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,208	\$5,462
Net Difference Between Projected and Actual	34,820	0
Change of Assumptions	0	84,770
Changes in Proportion and Differences Between	23,559	12,742
Total	\$65,587	\$102,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,820
Total	\$41,585

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,446

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$34,567)
2022	(15,601)
2023	(2,009)
2024	14,790
2025	0
Thereafter	0
Total	(\$37,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$663,299	\$406,847	\$192,048

PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

Net Pension Liability as of 2019	\$427,345
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,570)
- Net Difference Between Projected and Actual Investment	55,020
- Change of Assumptions	(38,409)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,322
Pension Expense/Income	41,585
Contributions	(81,446)
Total Activity in FY 2020	(20,498)
Net Pension Liability as of 2020	\$406,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1421000
 Submission Unit Name: CITY OF LINTON

Wages: \$2,612,964 Proportionate Share: 0.0004840

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,637,659	\$1,461,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,900	\$19,627
Net Difference Between Projected and Actual	125,113	0
Change of Assumptions	0	304,593
Changes in Proportion and Differences Between	3,616	69,184
Total	\$154,629	\$393,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,731
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,485)
Total	\$81,246

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,652

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$186,553)
2022	(72,919)
2023	(32,449)
2024	53,146
2025	0
Thereafter	0
Total	(\$238,775)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,383,347	\$1,461,871	\$690,060

PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

Net Pension Liability as of 2019	\$1,637,659
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,092)
- Net Difference Between Projected and Actual Investment	202,521
- Change of Assumptions	(126,932)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,879)
Pension Expense/Income	81,246
Contributions	(292,652)
Total Activity in FY 2020	(175,788)
Net Pension Liability as of 2020	\$1,461,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1422000
 Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$2,493,761 Proportionate Share: 0.0004619

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,508,101	\$1,395,120

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,718	\$18,731
Net Difference Between Projected and Actual	119,400	0
Change of Assumptions	0	290,685
Changes in Proportion and Differences Between	20,283	1,540
Total	\$164,401	\$310,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,355
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,996
Total	\$120,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,267

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$133,952)
2022	(45,662)
2023	(17,660)
2024	50,719
2025	0
Thereafter	0
Total	(\$146,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,274,520	\$1,395,120	\$658,551

PERF Net Pension Liability - Unaudited

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

Net Pension Liability as of 2019	\$1,508,101
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,947)
- Net Difference Between Projected and Actual Investment	190,684
- Change of Assumptions	(127,079)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,277
Pension Expense/Income	120,351
Contributions	(278,267)
Total Activity in FY 2020	(112,981)
Net Pension Liability as of 2020	\$1,395,120

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1423000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$106,420 Proportionate Share: 0.0000197

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$66,101	\$59,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,054	\$799
Net Difference Between Projected and Actual	5,092	0
Change of Assumptions	0	12,398
Changes in Proportion and Differences Between	156	1,916
Total	\$6,302	\$15,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,237)
Total	\$3,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,919

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,206)
2022	(2,585)
2023	(1,182)
2024	2,162
2025	0
Thereafter	0
Total	(\$8,811)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,008	\$59,502	\$28,087

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000

Net Pension Liability as of 2019	\$66,101
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,495)
- Net Difference Between Projected and Actual Investment	8,216
- Change of Assumptions	(5,227)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	271
Pension Expense/Income	3,555
Contributions	(11,919)
Total Activity in FY 2020	(6,599)
Net Pension Liability as of 2020	\$59,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1424000
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$908,683 Proportionate Share: 0.0001683

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$525,836	\$508,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,006	\$6,825
Net Difference Between Projected and Actual	43,505	0
Change of Assumptions	0	105,915
Changes in Proportion and Differences Between	64,674	38,644
Total	\$117,185	\$151,384

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,793
Total	\$70,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,193

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$26,718)
2022	(19,426)
2023	(6,536)
2024	18,481
2025	0
Thereafter	0
Total	(\$34,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$828,755	\$508,332	\$239,953

PERF Net Pension Liability - Unaudited
DECATUR TOWNSHIP, MARION COUNTY - 1424000

Net Pension Liability as of 2019	\$525,836
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,743)
- Net Difference Between Projected and Actual Investment	68,360
- Change of Assumptions	(48,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,789)
Pension Expense/Income	70,731
Contributions	(74,193)
Total Activity in FY 2020	(17,504)
Net Pension Liability as of 2020	\$508,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1425000
 Submission Unit Name: WASHINGTON TOWNSHIP, GRANT COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, GRANT COUNTY - 1425000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1426000
 Submission Unit Name: TOWN OF HEBRON

Wages: \$575,356 Proportionate Share: 0.0001066

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$361,574	\$321,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,704	\$4,323
Net Difference Between Projected and Actual	27,556	0
Change of Assumptions	0	67,086
Changes in Proportion and Differences Between	25,910	11,437
Total	\$59,170	\$82,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,035
Total	\$45,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,440

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,719)
2022	(16,294)
2023	(7,367)
2024	11,704
2025	0
Thereafter	0
Total	(\$23,676)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$524,927	\$321,974	\$151,984

PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

Net Pension Liability as of 2019	\$361,574
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,193)
- Net Difference Between Projected and Actual Investment	44,647
- Change of Assumptions	(27,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,719)
Pension Expense/Income	45,965
Contributions	(64,440)
Total Activity in FY 2020	(39,600)
Net Pension Liability as of 2020	\$321,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1427000
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$40,020 Proportionate Share: 0.0000074

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$23,796	\$22,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$396	\$300
Net Difference Between Projected and Actual	1,913	0
Change of Assumptions	0	4,657
Changes in Proportion and Differences Between	633	3,461
Total	\$2,942	\$8,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,924)
Total	(\$1,124)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,482

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,056)
2022	(1,046)
2023	(186)
2024	812
2025	0
Thereafter	0
Total	(\$5,476)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,440	\$22,351	\$10,551

PERF Net Pension Liability - Unaudited

BOURBON PUBLIC LIBRARY - 1427000

Net Pension Liability as of 2019	\$23,796
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(534)
- Net Difference Between Projected and Actual Investment	3,038
- Change of Assumptions	(2,075)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,732
Pension Expense/Income	(1,124)
Contributions	(4,482)
Total Activity in FY 2020	(1,445)
Net Pension Liability as of 2020	\$22,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1428000
 Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Wages: \$37,187 Proportionate Share: 0.0000069

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,474	\$20,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$280
Net Difference Between Projected and Actual	1,784	0
Change of Assumptions	0	4,342
Changes in Proportion and Differences Between	502	4
Total	\$2,655	\$4,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68)
Total	\$1,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,165

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,885)
2022	(595)
2023	(249)
2024	758
2025	0
Thereafter	0
Total	(\$1,971)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,977	\$20,841	\$9,838

PERF Net Pension Liability - Unaudited
CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000

Net Pension Liability as of 2019	\$22,474
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(506)
- Net Difference Between Projected and Actual Investment	2,846
- Change of Assumptions	(1,904)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	486
Pension Expense/Income	1,610
Contributions	(4,165)
Total Activity in FY 2020	(1,633)
Net Pension Liability as of 2020	\$20,841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1429000
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$507,199 Proportionate Share: 0.0000939

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$320,261	\$283,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,025	\$3,808
Net Difference Between Projected and Actual	24,273	0
Change of Assumptions	0	59,094
Changes in Proportion and Differences Between	8,933	16,884
Total	\$38,231	\$79,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,841
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,175)
Total	\$14,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,806

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$35,303)
2022	(9,646)
2023	(6,916)
2024	10,310
2025	0
Thereafter	0
Total	(\$41,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$462,389	\$283,615	\$133,877

PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

Net Pension Liability as of 2019	\$320,261
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,263)
- Net Difference Between Projected and Actual Investment	39,411
- Change of Assumptions	(24,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,304)
Pension Expense/Income	14,666
Contributions	(56,806)
Total Activity in FY 2020	(36,646)
Net Pension Liability as of 2020	\$283,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1430000
 Submission Unit Name: LAGRANGE COUNTY PUBLIC LIBRARY

Wages: \$14,560 Proportionate Share: 0.000027

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$8,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144	\$109
Net Difference Between Projected and Actual	698	0
Change of Assumptions	0	1,699
Changes in Proportion and Differences Between	99,027	140,683
Total	\$99,869	\$142,491

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,944)
Total	(21,287)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,631

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,467)
2022	(19,528)
2023	2,076
2024	297
2025	0
Thereafter	0
Total	(21,287)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,296	\$8,155	\$3,850

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY PUBLIC LIBRARY - 1430000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35
- Net Difference Between Projected and Actual Investment	698
- Change of Assumptions	(1,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,039
Pension Expense/Income	(21,287)
Contributions	(1,631)
Total Activity in FY 2020	8,155
Net Pension Liability as of 2020	\$8,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1431000
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$2,003,923 Proportionate Share: 0.0003712

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,199,077	\$1,121,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,864	\$15,053
Net Difference Between Projected and Actual	95,954	0
Change of Assumptions	0	233,605
Changes in Proportion and Differences Between	49,820	2,738
Total	\$165,638	\$251,396

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,161
Total	\$123,454

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,439

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,918)
2022	(34,769)
2023	(10,829)
2024	40,758
2025	0
Thereafter	0
Total	(\$85,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,827,889	\$1,121,170	\$529,236

PERF Net Pension Liability - Unaudited

TOWN OF NEWBURGH - 1431000

Net Pension Liability as of 2019	\$1,199,077
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,940)
- Net Difference Between Projected and Actual Investment	152,631
- Change of Assumptions	(103,523)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	910
Pension Expense/Income	123,454
Contributions	(224,439)
Total Activity in FY 2020	(77,907)
Net Pension Liability as of 2020	\$1,121,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1432000
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$724,875 Proportionate Share: 0.0001343

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$457,090	\$405,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,187	\$5,446
Net Difference Between Projected and Actual	34,716	0
Change of Assumptions	0	84,518
Changes in Proportion and Differences Between	4,088	30,690
Total	\$45,991	\$120,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,775)
Total	\$11,893

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,186

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$62,211)
2022	(17,531)
2023	(9,668)
2024	14,747
2025	0
Thereafter	0
Total	(\$74,663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$661,329	\$405,639	\$191,477

PERF Net Pension Liability - Unaudited

RISING SUN MUNICIPAL UTILITIES - 1432000

Net Pension Liability as of 2019	\$457,090
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,363)
- Net Difference Between Projected and Actual Investment	56,322
- Change of Assumptions	(34,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,814
Pension Expense/Income	11,893
Contributions	(81,186)
Total Activity in FY 2020	(51,451)
Net Pension Liability as of 2020	\$405,639

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1433000
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$2,060,814 Proportionate Share: 0.0003817

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,511,736	\$1,152,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,426	\$15,479
Net Difference Between Projected and Actual	98,668	0
Change of Assumptions	0	240,213
Changes in Proportion and Differences Between	23,332	218,810
Total	\$142,426	\$474,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,113)
Total	\$24,734

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,427

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$183,096)
2022	(110,380)
2023	(80,511)
2024	41,911
2025	0
Thereafter	0
Total	(\$332,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,879,594	\$1,152,884	\$544,206

PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

Net Pension Liability as of 2019	\$1,511,736
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,083)
- Net Difference Between Projected and Actual Investment	170,124
- Change of Assumptions	(76,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(213,987)
Pension Expense/Income	24,734
Contributions	(228,427)
Total Activity in FY 2020	(358,852)
Net Pension Liability as of 2020	\$1,152,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1434000
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$2,875,260 Proportionate Share: 0.0005326

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,721,608	\$1,608,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,501	\$21,598
Net Difference Between Projected and Actual	137,675	0
Change of Assumptions	0	335,178
Changes in Proportion and Differences Between	80,570	0
Total	\$246,746	\$356,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,281
Total	\$168,834

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$322,029

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$121,643)
2022	(31,043)
2023	(15,825)
2024	58,481
2025	0
Thereafter	0
Total	(\$110,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,622,666	\$1,608,662	\$759,351

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERTON - 1434000

Net Pension Liability as of 2019	\$1,721,608
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,685)
- Net Difference Between Projected and Actual Investment	219,051
- Change of Assumptions	(148,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,293
Pension Expense/Income	168,834
Contributions	(322,029)
Total Activity in FY 2020	(112,946)
Net Pension Liability as of 2020	\$1,608,662

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1435000
 Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$2,248,608 Proportionate Share: 0.0004165

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,305,170	\$1,257,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,288	\$16,890
Net Difference Between Projected and Actual	107,664	0
Change of Assumptions	0	262,113
Changes in Proportion and Differences Between	118,906	30,130
Total	\$248,858	\$309,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,312
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,118
Total	\$169,430

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,835

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$64,099)
2022	(39,700)
2023	(2,211)
2024	45,735
2025	0
Thereafter	0
Total	(\$60,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,050,958	\$1,257,994	\$593,822

PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

Net Pension Liability as of 2019	\$1,305,170
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,162)
- Net Difference Between Projected and Actual Investment	169,356
- Change of Assumptions	(120,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,557
Pension Expense/Income	169,430
Contributions	(251,835)
Total Activity in FY 2020	(47,176)
Net Pension Liability as of 2020	\$1,257,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1436000
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,392,266 Proportionate Share: 0.0002579

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$941,282	\$778,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,801	\$10,459
Net Difference Between Projected and Actual	66,666	0
Change of Assumptions	0	162,303
Changes in Proportion and Differences Between	13,811	74,436
Total	\$94,278	\$247,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,411)
Total	\$48,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,934

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$91,825)
2022	(55,162)
2023	(34,249)
2024	28,316
2025	0
Thereafter	0
Total	(\$152,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,269,969	\$778,960	\$367,699

PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

Net Pension Liability as of 2019	\$941,282
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,583)
- Net Difference Between Projected and Actual Investment	111,158
- Change of Assumptions	(60,189)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,096)
Pension Expense/Income	48,322
Contributions	(155,934)
Total Activity in FY 2020	(162,322)
Net Pension Liability as of 2020	\$778,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1438000
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$347,422 Proportionate Share: 0.0000644

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$184,092	\$194,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,446	\$2,612
Net Difference Between Projected and Actual	16,647	0
Change of Assumptions	0	40,528
Changes in Proportion and Differences Between	44,179	3,622
Total	\$64,272	\$46,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,464
Total	\$31,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,911

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,924)
2022	10,335
2023	4,028
2024	7,071
2025	0
Thereafter	0
Total	\$17,510

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$317,123	\$194,513	\$91,818

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

Net Pension Liability as of 2019	\$184,092
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,041)
- Net Difference Between Projected and Actual Investment	25,349
- Change of Assumptions	(20,557)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,452
Pension Expense/Income	31,129
Contributions	(38,911)
Total Activity in FY 2020	10,421
Net Pension Liability as of 2020	\$194,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1439000
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$108,308 Proportionate Share: 0.0000201

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$66,432	\$60,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,076	\$815
Net Difference Between Projected and Actual	5,196	0
Change of Assumptions	0	12,649
Changes in Proportion and Differences Between	10,468	0
Total	\$16,740	\$13,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,889
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,384
Total	\$14,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,131

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$3,365
2022	(1,334)
2023	(964)
2024	2,209
2025	0
Thereafter	0
Total	\$3,276

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$98,978	\$60,710	\$28,657

PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

Net Pension Liability as of 2019	\$66,432
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,498)
- Net Difference Between Projected and Actual Investment	8,336
- Change of Assumptions	(5,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,260)
Pension Expense/Income	14,273
Contributions	(12,131)
Total Activity in FY 2020	(5,722)
Net Pension Liability as of 2020	\$60,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1440000
 Submission Unit Name: INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	39,827	569
Total	\$39,827	\$569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,345
Total	\$9,345

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$20,843
2022	18,415
2023	0
2024	0
2025	0
Thereafter	0
Total	\$39,258

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION - 1440000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,345)
Pension Expense/Income	9,345
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1441000
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,309,921 Proportionate Share: 0.0002426

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$797,512	\$732,748

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,982	\$9,838
Net Difference Between Projected and Actual	62,711	0
Change of Assumptions	0	152,674
Changes in Proportion and Differences Between	58,977	0
Total	\$134,670	\$162,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,656
Total	\$102,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,704

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,041)
2022	(11,946)
2023	(10,495)
2024	26,640
2025	0
Thereafter	0
Total	(\$27,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,194,628	\$732,748	\$345,885

PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

Net Pension Liability as of 2019	\$797,512
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,974)
- Net Difference Between Projected and Actual Investment	100,407
- Change of Assumptions	(66,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,004)
Pension Expense/Income	102,668
Contributions	(146,704)
Total Activity in FY 2020	(64,764)
Net Pension Liability as of 2020	\$732,748

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1443000
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$244,438 Proportionate Share: 0.0000453

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$141,126	\$136,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,424	\$1,837
Net Difference Between Projected and Actual	11,710	0
Change of Assumptions	0	28,508
Changes in Proportion and Differences Between	16,076	6,338
Total	\$30,210	\$36,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8)
Total	\$11,011

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,377

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,814)
2022	1,405
2023	(39)
2024	4,975
2025	0
Thereafter	0
Total	(\$6,473)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$223,069	\$136,824	\$64,586

PERF Net Pension Liability - Unaudited

BEN DAVIS CONSERVANCY DISTRICT - 1443000

Net Pension Liability as of 2019	\$141,126
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,150)
- Net Difference Between Projected and Actual Investment	18,381
- Change of Assumptions	(13,198)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,031
Pension Expense/Income	11,011
Contributions	(27,377)
Total Activity in FY 2020	(4,302)
Net Pension Liability as of 2020	\$136,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1444000
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$631,835 Proportionate Share: 0.0001170

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$389,337	\$353,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,261	\$4,745
Net Difference Between Projected and Actual	30,244	0
Change of Assumptions	0	73,631
Changes in Proportion and Differences Between	0	22,230
Total	\$36,505	\$100,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,352)
Total	\$13,108

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,731

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$50,918)
2022	(19,140)
2023	(6,888)
2024	12,845
2025	0
Thereafter	0
Total	(\$64,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$576,140	\$353,386	\$166,812

PERF Net Pension Liability - Unaudited

ALEXANDRIAN PUBLIC LIBRARY - 1444000

Net Pension Liability as of 2019	\$389,337
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,793)
- Net Difference Between Projected and Actual Investment	48,647
- Change of Assumptions	(31,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,212
Pension Expense/Income	13,108
Contributions	(67,731)
Total Activity in FY 2020	(35,951)
Net Pension Liability as of 2020	\$353,386

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1445000
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$116,834 Proportionate Share: 0.0000216

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$70,398	\$65,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,156	\$876
Net Difference Between Projected and Actual	5,584	0
Change of Assumptions	0	13,593
Changes in Proportion and Differences Between	2,642	1,825
Total	\$9,382	\$16,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,276
Total	\$6,530

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,085

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,541)
2022	(2,967)
2023	(778)
2024	2,374
2025	0
Thereafter	0
Total	(\$6,912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,364	\$65,241	\$30,796

PERF Net Pension Liability - Unaudited

CANNELTON CITY SCHOOLS - 1445000

Net Pension Liability as of 2019	\$70,398
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,584)
- Net Difference Between Projected and Actual Investment	8,912
- Change of Assumptions	(5,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26
Pension Expense/Income	6,530
Contributions	(13,085)
Total Activity in FY 2020	(5,157)
Net Pension Liability as of 2020	\$65,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1446000
 Submission Unit Name: TOWN OF WANATAH

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF WANATAH - 1446000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1447000
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$24,833 Proportionate Share: 0.0000046

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$15,203	\$13,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246	\$187
Net Difference Between Projected and Actual	1,189	0
Change of Assumptions	0	2,895
Changes in Proportion and Differences Between	34	275
Total	\$1,469	\$3,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(199)
Total	\$920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,781

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,570)
2022	(601)
2023	(221)
2024	504
2025	0
Thereafter	0
Total	(\$1,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,652	\$13,894	\$6,558

PERF Net Pension Liability - Unaudited

SWAYZEE PUBLIC LIBRARY - 1447000

Net Pension Liability as of 2019	\$15,203
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(344)
- Net Difference Between Projected and Actual Investment	1,908
- Change of Assumptions	(1,245)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	233
Pension Expense/Income	920
Contributions	(2,781)
Total Activity in FY 2020	(1,309)
Net Pension Liability as of 2020	\$13,894

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1448000
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,224,510 Proportionate Share: 0.0004121

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,349,458	\$1,244,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,053	\$16,712
Net Difference Between Projected and Actual	106,527	0
Change of Assumptions	0	259,344
Changes in Proportion and Differences Between	33,223	1,540
Total	\$161,803	\$277,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,202
Total	\$111,444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,145

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$111,048)
2022	(33,456)
2023	(16,540)
2024	45,251
2025	0
Thereafter	0
Total	(\$115,793)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,029,292	\$1,244,704	\$587,549

PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

Net Pension Liability as of 2019	\$1,349,458
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,392)
- Net Difference Between Projected and Actual Investment	170,312
- Change of Assumptions	(112,948)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,975
Pension Expense/Income	111,444
Contributions	(249,145)
Total Activity in FY 2020	(104,754)
Net Pension Liability as of 2020	\$1,244,704

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1449000
 Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$169,390 Proportionate Share: 0.0000314

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$140,465	\$94,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,680	\$1,273
Net Difference Between Projected and Actual	8,117	0
Change of Assumptions	0	19,761
Changes in Proportion and Differences Between	3,331	36,119
Total	\$13,128	\$57,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,284)
Total	(\$2,646)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,972

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,071)
2022	(16,842)
2023	(10,560)
2024	3,448
2025	0
Thereafter	0
Total	(\$44,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$154,622	\$94,840	\$44,768

PERF Net Pension Liability - Unaudited

MOORESVILLE PUBLIC LIBRARY - 1449000

Net Pension Liability as of 2019	\$140,465
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,312)
- Net Difference Between Projected and Actual Investment	14,756
- Change of Assumptions	(4,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,929)
Pension Expense/Income	(2,646)
Contributions	(18,972)
Total Activity in FY 2020	(45,625)
Net Pension Liability as of 2020	\$94,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1451000
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$90,050 Proportionate Share: 0.0000167

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$56,847	\$50,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$894	\$677
Net Difference Between Projected and Actual	4,317	0
Change of Assumptions	0	10,510
Changes in Proportion and Differences Between	1,223	1,380
Total	\$6,434	\$12,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(144)
Total	\$3,918

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,086

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,909)
2022	(1,851)
2023	(1,207)
2024	1,834
2025	0
Thereafter	0
Total	(\$6,133)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,235	\$50,441	\$23,810

PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

Net Pension Liability as of 2019	\$56,847
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,288)
- Net Difference Between Projected and Actual Investment	7,004
- Change of Assumptions	(4,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,611)
Pension Expense/Income	3,918
Contributions	(10,086)
Total Activity in FY 2020	(6,406)
Net Pension Liability as of 2020	\$50,441

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1452000
 Submission Unit Name: TOWN OF EATON

Wages: \$354,222 Proportionate Share: 0.0000656

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$210,202	\$198,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,510	\$2,660
Net Difference Between Projected and Actual	16,957	0
Change of Assumptions	0	41,284
Changes in Proportion and Differences Between	6,000	2,827
Total	\$26,467	\$46,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(744)
Total	\$15,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,673

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,493)
2022	(6,522)
2023	(1,492)
2024	7,203
2025	0
Thereafter	0
Total	(\$20,304)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$323,032	\$198,138	\$93,529

PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

Net Pension Liability as of 2019	\$210,202
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,716)
- Net Difference Between Projected and Actual Investment	26,893
- Change of Assumptions	(18,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,699
Pension Expense/Income	15,213
Contributions	(39,673)
Total Activity in FY 2020	(12,064)
Net Pension Liability as of 2020	\$198,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1453000
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$137,676 Proportionate Share: 0.0000255

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$92,211	\$77,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,365	\$1,034
Net Difference Between Projected and Actual	6,592	0
Change of Assumptions	0	16,048
Changes in Proportion and Differences Between	71	11,084
Total	\$8,028	\$28,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,133)
Total	\$1,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,125

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,860)
2022	(6,623)
2023	(3,456)
2024	2,801
2025	0
Thereafter	0
Total	(\$20,138)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$125,569	\$77,020	\$36,356

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

Net Pension Liability as of 2019	\$92,211
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,111)
- Net Difference Between Projected and Actual Investment	10,951
- Change of Assumptions	(6,045)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,931)
Pension Expense/Income	1,070
Contributions	(14,125)
Total Activity in FY 2020	(15,191)
Net Pension Liability as of 2020	\$77,020

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1454000
 Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Wages: \$51,121 Proportionate Share: 0.0000095

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$31,398	\$28,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$508	\$385
Net Difference Between Projected and Actual	2,456	0
Change of Assumptions	0	5,979
Changes in Proportion and Differences Between	250	92
Total	\$3,214	\$6,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	181
Total	\$2,492

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,726

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,846)
2022	(984)
2023	(455)
2024	1,043
2025	0
Thereafter	0
Total	(\$3,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,781	\$28,694	\$13,545

PERF Net Pension Liability - Unaudited
HUNTINGBURG HOUSING AUTHORITY - 1454000

Net Pension Liability as of 2019	\$31,398
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(708)
- Net Difference Between Projected and Actual Investment	3,940
- Change of Assumptions	(2,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129)
Pension Expense/Income	2,492
Contributions	(5,726)
Total Activity in FY 2020	(2,704)
Net Pension Liability as of 2020	\$28,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1455000
 Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,275,802 Proportionate Share: 0.0002363

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$643,826	\$713,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,645	\$9,583
Net Difference Between Projected and Actual	61,083	0
Change of Assumptions	0	148,709
Changes in Proportion and Differences Between	116,283	181,389
Total	\$190,011	\$339,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,987)
Total	(\$4,508)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,890

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$135,116)
2022	(63,128)
2023	22,627
2024	25,947
2025	0
Thereafter	0
Total	(\$149,670)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,163,605	\$713,719	\$336,903

PERF Net Pension Liability - Unaudited

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

Net Pension Liability as of 2019	\$643,826
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,986)
- Net Difference Between Projected and Actual Investment	91,515
- Change of Assumptions	(78,863)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	218,625
Pension Expense/Income	(4,508)
Contributions	(142,890)
Total Activity in FY 2020	69,893
Net Pension Liability as of 2020	\$713,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1457000
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$693,820 Proportionate Share: 0.0001285

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$430,980	\$388,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,876	\$5,211
Net Difference Between Projected and Actual	33,217	0
Change of Assumptions	0	80,868
Changes in Proportion and Differences Between	4,615	9,862
Total	\$44,708	\$95,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,137)
Total	\$28,120

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,709

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$43,096)
2022	(14,574)
2023	(7,671)
2024	14,108
2025	0
Thereafter	0
Total	(\$51,233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$632,769	\$388,121	\$183,208

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERFIELD - 1457000

Net Pension Liability as of 2019	\$430,980
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,747)
- Net Difference Between Projected and Actual Investment	53,588
- Change of Assumptions	(34,113)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,998)
Pension Expense/Income	28,120
Contributions	(77,709)
Total Activity in FY 2020	(42,859)
Net Pension Liability as of 2020	\$388,121

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1458000
 Submission Unit Name: CITY OF AURORA

Wages: \$75,665 Proportionate Share: 0.0000140

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$55,525	\$42,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$749	\$568
Net Difference Between Projected and Actual	3,619	0
Change of Assumptions	0	8,811
Changes in Proportion and Differences Between	31	8,629
Total	\$4,399	\$18,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,147)
Total	\$258

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,270

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,328)
2022	(4,603)
2023	(3,215)
2024	1,537
2025	0
Thereafter	0
Total	(\$13,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$68,940	\$42,286	\$19,960

PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

Net Pension Liability as of 2019	\$55,525
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,289)
- Net Difference Between Projected and Actual Investment	6,244
- Change of Assumptions	(2,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,395)
Pension Expense/Income	258
Contributions	(7,270)
Total Activity in FY 2020	(13,239)
Net Pension Liability as of 2020	\$42,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1459000
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$294,087 Proportionate Share: 0.0000545

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$183,431	\$164,611

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,916	\$2,210
Net Difference Between Projected and Actual	14,088	0
Change of Assumptions	0	34,298
Changes in Proportion and Differences Between	1,479	3,031
Total	\$18,483	\$39,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(459)
Total	\$12,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,938

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,035)
2022	(6,590)
2023	(3,415)
2024	5,984
2025	0
Thereafter	0
Total	(\$21,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$268,373	\$164,611	\$77,703

PERF Net Pension Liability - Unaudited
TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000

Net Pension Liability as of 2019	\$183,431
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,151)
- Net Difference Between Projected and Actual Investment	22,758
- Change of Assumptions	(14,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,888)
Pension Expense/Income	12,798
Contributions	(32,938)
Total Activity in FY 2020	(18,820)
Net Pension Liability as of 2020	\$164,611

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1460000
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$81,163 Proportionate Share: 0.0000150

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$50,898	\$45,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$803	\$608
Net Difference Between Projected and Actual	3,877	0
Change of Assumptions	0	9,440
Changes in Proportion and Differences Between	489	1,652
Total	\$5,169	\$11,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(311)
Total	\$3,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,090

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,820)
2022	(2,322)
2023	(1,037)
2024	1,648
2025	0
Thereafter	0
Total	(\$6,531)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$73,864	\$45,306	\$21,386

PERF Net Pension Liability - Unaudited

BELL MEMORIAL PUBLIC LIBRARY - 1460000

Net Pension Liability as of 2019	\$50,898
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,153)
- Net Difference Between Projected and Actual Investment	6,283
- Change of Assumptions	(3,918)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,052)
Pension Expense/Income	3,338
Contributions	(9,090)
Total Activity in FY 2020	(5,592)
Net Pension Liability as of 2020	\$45,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1461000
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$2,328,537 Proportionate Share: 0.0004313

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,415,559	\$1,302,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,080	\$17,490
Net Difference Between Projected and Actual	111,490	0
Change of Assumptions	0	271,427
Changes in Proportion and Differences Between	17,454	5,554
Total	\$152,024	\$294,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,649
Total	\$112,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,888

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$123,437)
2022	(46,979)
2023	(19,390)
2024	47,359
2025	0
Thereafter	0
Total	(\$142,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,123,838	\$1,302,696	\$614,923

PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

Net Pension Liability as of 2019	\$1,415,559
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,893)
- Net Difference Between Projected and Actual Investment	178,400
- Change of Assumptions	(117,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	817
Pension Expense/Income	112,561
Contributions	(254,888)
Total Activity in FY 2020	(112,863)
Net Pension Liability as of 2020	\$1,302,696

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1462000
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$117,418 Proportionate Share: 0.0000217

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$60,152	\$65,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,161	\$880
Net Difference Between Projected and Actual	5,609	0
Change of Assumptions	0	13,656
Changes in Proportion and Differences Between	9,822	25,872
Total	\$16,592	\$40,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,620)
Total	(10,342)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,151

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,296)
2022	(7,733)
2023	1,831
2024	2,382
2025	0
Thereafter	0
Total	(23,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,857	\$65,543	\$30,939

PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

Net Pension Liability as of 2019	\$60,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,312)
- Net Difference Between Projected and Actual Investment	8,452
- Change of Assumptions	(7,130)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,874
Pension Expense/Income	(10,342)
Contributions	(13,151)
Total Activity in FY 2020	5,391
Net Pension Liability as of 2020	\$65,543

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1463000
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,411,825 Proportionate Share: 0.0006320

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,199,520	\$1,908,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,820	\$25,629
Net Difference Between Projected and Actual	163,370	0
Change of Assumptions	0	397,733
Changes in Proportion and Differences Between	53,760	98,930
Total	\$250,950	\$522,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,024)
Total	\$147,708

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,322

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$201,712)
2022	(80,947)
2023	(58,078)
2024	69,395
2025	0
Thereafter	0
Total	(\$271,342)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,112,139	\$1,908,889	\$901,070

PERF Net Pension Liability - Unaudited

MUNCIE INDIANA TRANSIT SYSTEM - 1463000

Net Pension Liability as of 2019	\$2,199,520
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,052)
- Net Difference Between Projected and Actual Investment	267,336
- Change of Assumptions	(159,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(117,182)
Pension Expense/Income	147,708
Contributions	(379,322)
Total Activity in FY 2020	(290,631)
Net Pension Liability as of 2020	\$1,908,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1464000
 Submission Unit Name: OWEN COUNTY

Wages: \$4,610,482 Proportionate Share: 0.0008540

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,790,135	\$2,579,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,700	\$34,632
Net Difference Between Projected and Actual	220,756	0
Change of Assumptions	0	537,443
Changes in Proportion and Differences Between	76,622	0
Total	\$343,078	\$572,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,277
Total	\$247,009

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$515,707

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$221,938)
2022	(67,999)
2023	(32,832)
2024	93,772
2025	0
Thereafter	0
Total	(\$228,997)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,205,327	\$2,579,417	\$1,217,585

PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

Net Pension Liability as of 2019	\$2,790,135
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(62,814)
- Net Difference Between Projected and Actual Investment	352,639
- Change of Assumptions	(234,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,911
Pension Expense/Income	247,009
Contributions	(515,707)
Total Activity in FY 2020	(210,718)
Net Pension Liability as of 2020	\$2,579,417

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1465000
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$445,851 Proportionate Share: 0.0000826

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$270,024	\$249,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,420	\$3,350
Net Difference Between Projected and Actual	21,352	0
Change of Assumptions	0	51,982
Changes in Proportion and Differences Between	3,100	23,367
Total	\$28,872	\$78,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,279)
Total	\$1,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,935

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,896)
2022	(13,797)
2023	(3,203)
2024	9,069
2025	0
Thereafter	0
Total	(\$49,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$406,745	\$249,485	\$117,766

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP, MARION COUNTY - 1465000

Net Pension Liability as of 2019	\$270,024
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,080)
- Net Difference Between Projected and Actual Investment	34,115
- Change of Assumptions	(22,688)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,236
Pension Expense/Income	1,813
Contributions	(49,935)
Total Activity in FY 2020	(20,539)
Net Pension Liability as of 2020	\$249,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1466000
 Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$327,277 Proportionate Share: 0.0000606

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$212,516	\$183,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,243	\$2,457
Net Difference Between Projected and Actual	15,665	0
Change of Assumptions	0	38,137
Changes in Proportion and Differences Between	4,272	10,214
Total	\$23,180	\$50,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9)
Total	\$14,732

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,655

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,240)
2022	(10,137)
2023	(5,906)
2024	6,655
2025	0
Thereafter	0
Total	(\$27,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$298,411	\$183,036	\$86,400

PERF Net Pension Liability - Unaudited

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

Net Pension Liability as of 2019	\$212,516
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,841)
- Net Difference Between Projected and Actual Investment	25,710
- Change of Assumptions	(15,082)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,344)
Pension Expense/Income	14,732
Contributions	(36,655)
Total Activity in FY 2020	(29,480)
Net Pension Liability as of 2020	\$183,036

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1467000
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$780,940 Proportionate Share: 0.0001447

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$465,683	\$437,051

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,743	\$5,868
Net Difference Between Projected and Actual	37,405	0
Change of Assumptions	0	91,063
Changes in Proportion and Differences Between	21,831	0
Total	\$66,979	\$96,931

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,631
Total	\$47,829

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,465

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,530)
2022	(9,513)
2023	(3,798)
2024	15,889
2025	0
Thereafter	0
Total	(\$29,952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$712,542	\$437,051	\$206,305

PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

Net Pension Liability as of 2019	\$465,683
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,456)
- Net Difference Between Projected and Actual Investment	59,417
- Change of Assumptions	(40,544)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,587
Pension Expense/Income	47,829
Contributions	(87,465)
Total Activity in FY 2020	(28,632)
Net Pension Liability as of 2020	\$437,051

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1468000

Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$354,619 Proportionate Share: 0.0000657

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$189,380	\$198,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,516	\$2,664
Net Difference Between Projected and Actual	16,983	0
Change of Assumptions	0	41,347
Changes in Proportion and Differences Between	30,404	210,989
Total	\$50,903	\$255,000

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(220,464)
Total	(\$204,483)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,717

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$218,943)
2022	3,906
2023	3,726
2024	7,214
2025	0
Thereafter	0
Total	(\$204,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$323,525	\$198,440	\$93,671

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

Net Pension Liability as of 2019	\$189,380
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,163)
- Net Difference Between Projected and Actual Investment	25,935
- Change of Assumptions	(20,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,290
Pension Expense/Income	(204,483)
Contributions	(39,717)
Total Activity in FY 2020	9,060
Net Pension Liability as of 2020	\$198,440

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1469000
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$116,508 Proportionate Share: 0.0000216

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$56,847	\$65,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,156	\$876
Net Difference Between Projected and Actual	5,584	0
Change of Assumptions	0	13,593
Changes in Proportion and Differences Between	19,907	1,644
Total	\$26,647	\$16,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,737
Total	\$15,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,049

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$4,511
2022	1,090
2023	2,560
2024	2,373
2025	0
Thereafter	0
Total	\$10,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,364	\$65,241	\$30,796

PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

Net Pension Liability as of 2019	\$56,847
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,225)
- Net Difference Between Projected and Actual Investment	8,271
- Change of Assumptions	(7,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,832
Pension Expense/Income	15,991
Contributions	(13,049)
Total Activity in FY 2020	8,394
Net Pension Liability as of 2020	\$65,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1470000
 Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$636,532 Proportionate Share: 0.0001179

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$398,260	\$356,104

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,309	\$4,781
Net Difference Between Projected and Actual	30,477	0
Change of Assumptions	0	74,197
Changes in Proportion and Differences Between	11,473	34,160
Total	\$48,259	\$113,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,620)
Total	\$2,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,291

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$59,232)
2022	(10,856)
2023	(7,738)
2024	12,947
2025	0
Thereafter	0
Total	(\$64,879)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$580,571	\$356,104	\$168,095

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

Net Pension Liability as of 2019	\$398,260
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,018)
- Net Difference Between Projected and Actual Investment	49,302
- Change of Assumptions	(30,992)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,784
Pension Expense/Income	2,059
Contributions	(71,291)
Total Activity in FY 2020	(42,156)
Net Pension Liability as of 2020	\$356,104

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1471000
 Submission Unit Name: DECATUR COUNTY

Wages: \$5,720,823 Proportionate Share: 0.0010597

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,343,072	\$3,200,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,707	\$42,974
Net Difference Between Projected and Actual	273,929	0
Change of Assumptions	0	666,895
Changes in Proportion and Differences Between	290,638	0
Total	\$621,274	\$709,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$257,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	137,648
Total	\$395,416

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$640,730

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$187,958)
2022	(5,854)
2023	(11,141)
2024	116,358
2025	0
Thereafter	0
Total	(\$88,595)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,218,249	\$3,200,712	\$1,510,861

PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

Net Pension Liability as of 2019	\$3,343,072
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(74,790)
- Net Difference Between Projected and Actual Investment	431,948
- Change of Assumptions	(304,222)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,018
Pension Expense/Income	395,416
Contributions	(640,730)
Total Activity in FY 2020	(142,360)
Net Pension Liability as of 2020	\$3,200,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1471001
 Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$44,819 Proportionate Share: 0.000083

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$27,763	\$25,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444	\$337
Net Difference Between Projected and Actual	2,146	0
Change of Assumptions	0	5,223
Changes in Proportion and Differences Between	241	735
Total	\$2,831	\$6,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(160)
Total	\$1,859

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,020

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,700)
2022	(1,198)
2023	(478)
2024	912
2025	0
Thereafter	0
Total	(\$3,464)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,871	\$25,069	\$11,834

PERF Net Pension Liability - Unaudited
DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001

Net Pension Liability as of 2019	\$27,763
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(628)
- Net Difference Between Projected and Actual Investment	3,458
- Change of Assumptions	(2,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(152)
Pension Expense/Income	1,859
Contributions	(5,020)
Total Activity in FY 2020	(2,694)
Net Pension Liability as of 2020	\$25,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1472000
 Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$354,186 Proportionate Share: 0.0000656

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$219,456	\$198,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,510	\$2,660
Net Difference Between Projected and Actual	16,957	0
Change of Assumptions	0	41,284
Changes in Proportion and Differences Between	1,036	7,006
Total	\$21,503	\$50,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,383)
Total	\$9,574

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,669

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,984)
2022	(7,888)
2023	(3,778)
2024	7,203
2025	0
Thereafter	0
Total	(\$29,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$323,032	\$198,138	\$93,529

PERF Net Pension Liability - Unaudited

TOWN OF BLOOMFIELD - 1472000

Net Pension Liability as of 2019	\$219,456
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,961)
- Net Difference Between Projected and Actual Investment	27,330
- Change of Assumptions	(17,476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,884
Pension Expense/Income	9,574
Contributions	(39,669)
Total Activity in FY 2020	(21,318)
Net Pension Liability as of 2020	\$198,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1473000
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$2,623,632 Proportionate Share: 0.0004860

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,566,270	\$1,467,912

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,007	\$19,709
Net Difference Between Projected and Actual	125,630	0
Change of Assumptions	0	305,851
Changes in Proportion and Differences Between	36,295	38,627
Total	\$187,932	\$364,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,020)
Total	\$101,198

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,956

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$160,023)
2022	(56,122)
2023	(13,474)
2024	53,364
2025	0
Thereafter	0
Total	(\$176,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,393,195	\$1,467,912	\$692,911

PERF Net Pension Liability - Unaudited
SPENCER-OWEN COMMUNITY SCHOOLS - 1473000

Net Pension Liability as of 2019	\$1,566,270
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,176)
- Net Difference Between Projected and Actual Investment	199,664
- Change of Assumptions	(135,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,847
Pension Expense/Income	101,198
Contributions	(292,956)
Total Activity in FY 2020	(98,358)
Net Pension Liability as of 2020	\$1,467,912

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1474000
 Submission Unit Name: MORGAN COUNTY

Wages: \$13,373,426 Proportionate Share: 0.0024772

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,923,560	\$7,482,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,562	\$100,457
Net Difference Between Projected and Actual	640,349	0
Change of Assumptions	0	1,558,961
Changes in Proportion and Differences Between	894,436	0
Total	\$1,667,347	\$1,659,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$602,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	533,102
Total	\$1,135,672

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,490,381

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$240,325)
2022	30,753
2023	(54,505)
2024	272,006
2025	0
Thereafter	0
Total	\$7,929

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,198,402	\$7,482,121	\$3,531,852

PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

Net Pension Liability as of 2019	\$7,923,560
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(177,708)
- Net Difference Between Projected and Actual Investment	1,014,876
- Change of Assumptions	(699,376)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(224,522)
Pension Expense/Income	1,135,672
Contributions	(1,490,381)
Total Activity in FY 2020	(441,439)
Net Pension Liability as of 2020	\$7,482,121

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1475000
 Submission Unit Name: HANCOCK COUNTY

Wages: \$10,657,031 Proportionate Share: 0.0019740

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,442,561	\$5,962,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,634	\$80,051
Net Difference Between Projected and Actual	510,273	0
Change of Assumptions	0	1,242,285
Changes in Proportion and Differences Between	142,867	55,716
Total	\$758,774	\$1,378,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$480,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,560
Total	\$520,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,135,110

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$569,035)
2022	(180,317)
2023	(86,678)
2024	216,752
2025	0
Thereafter	0
Total	(\$619,278)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,720,509	\$5,962,258	\$2,814,418

PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

Net Pension Liability as of 2019	\$6,442,561
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(145,014)
- Net Difference Between Projected and Actual Investment	814,797
- Change of Assumptions	(543,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,661
Pension Expense/Income	520,728
Contributions	(1,135,110)
Total Activity in FY 2020	(480,303)
Net Pension Liability as of 2020	\$5,962,258

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1476000
 Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$360,794 Proportionate Share: 0.0000668

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$216,812	\$201,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,575	\$2,709
Net Difference Between Projected and Actual	17,268	0
Change of Assumptions	0	42,039
Changes in Proportion and Differences Between	37,609	25,930
Total	\$58,452	\$70,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,398
Total	\$39,647

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,409

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$953
2022	(18,316)
2023	(2,199)
2024	7,336
2025	0
Thereafter	0
Total	(\$12,226)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$328,941	\$201,762	\$95,240

PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

Net Pension Liability as of 2019	\$216,812
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,875)
- Net Difference Between Projected and Actual Investment	27,516
- Change of Assumptions	(18,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,411)
Pension Expense/Income	39,647
Contributions	(40,409)
Total Activity in FY 2020	(15,050)
Net Pension Liability as of 2020	\$201,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1478000
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$2,813,375 Proportionate Share: 0.0005211

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,652,532	\$1,573,927

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,885	\$21,132
Net Difference Between Projected and Actual	134,703	0
Change of Assumptions	0	327,941
Changes in Proportion and Differences Between	123,584	0
Total	\$286,172	\$349,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	73,532
Total	\$200,288

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,106

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$88,125)
2022	(23,743)
2023	(8,252)
2024	57,219
2025	0
Thereafter	0
Total	(\$62,901)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,566,037	\$1,573,927	\$742,955

PERF Net Pension Liability - Unaudited
BATESVILLE COMMUNITY SCHOOL CORP - 1478000

Net Pension Liability as of 2019	\$1,652,532
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,005)
- Net Difference Between Projected and Actual Investment	212,814
- Change of Assumptions	(148,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,071
Pension Expense/Income	200,288
Contributions	(312,106)
Total Activity in FY 2020	(78,605)
Net Pension Liability as of 2020	\$1,573,927

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1479000
 Submission Unit Name: TOWN OF MILAN

Wages: \$308,613 Proportionate Share: 0.0000572

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$187,728	\$172,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,061	\$2,320
Net Difference Between Projected and Actual	14,786	0
Change of Assumptions	0	35,997
Changes in Proportion and Differences Between	13,098	0
Total	\$30,945	\$38,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,914
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,455
Total	\$20,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,565

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,028)
2022	(1,221)
2023	(2,404)
2024	6,281
2025	0
Thereafter	0
Total	(\$7,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$281,668	\$172,767	\$81,553

PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

Net Pension Liability as of 2019	\$187,728
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,230)
- Net Difference Between Projected and Actual Investment	23,659
- Change of Assumptions	(15,632)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,562)
Pension Expense/Income	20,369
Contributions	(34,565)
Total Activity in FY 2020	(14,961)
Net Pension Liability as of 2020	\$172,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1480000
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,381,202 Proportionate Share: 0.0004411

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,470,092	\$1,332,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,604	\$17,888
Net Difference Between Projected and Actual	114,023	0
Change of Assumptions	0	277,595
Changes in Proportion and Differences Between	65,022	10,214
Total	\$202,649	\$305,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,203
Total	\$142,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,695

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$100,512)
2022	(26,927)
2023	(24,042)
2024	48,433
2025	0
Thereafter	0
Total	(\$103,048)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,172,096	\$1,332,296	\$628,896

PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

Net Pension Liability as of 2019	\$1,470,092
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,212)
- Net Difference Between Projected and Actual Investment	183,511
- Change of Assumptions	(118,112)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,787)
Pension Expense/Income	142,499
Contributions	(266,695)
Total Activity in FY 2020	(137,796)
Net Pension Liability as of 2020	\$1,332,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1481000
 Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$36,791 Proportionate Share: 0.000068

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,474	\$20,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364	\$276
Net Difference Between Projected and Actual	1,758	0
Change of Assumptions	0	4,279
Changes in Proportion and Differences Between	47	277
Total	\$2,169	\$4,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189)
Total	\$1,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,121

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,237)
2022	(852)
2023	(321)
2024	747
2025	0
Thereafter	0
Total	(\$2,663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,485	\$20,539	\$9,695

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000

Net Pension Liability as of 2019	\$22,474
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(507)
- Net Difference Between Projected and Actual Investment	2,820
- Change of Assumptions	(1,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	249
Pension Expense/Income	1,465
Contributions	(4,121)
Total Activity in FY 2020	(1,935)
Net Pension Liability as of 2020	\$20,539

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1482000
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$1,421,229 Proportionate Share: 0.0002633

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$704,970	\$795,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,090	\$10,678
Net Difference Between Projected and Actual	68,062	0
Change of Assumptions	0	165,701
Changes in Proportion and Differences Between	144,784	5,525
Total	\$226,936	\$181,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,354
Total	\$106,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,178

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$33,438)
2022	21,288
2023	28,271
2024	28,911
2025	0
Thereafter	0
Total	\$45,032

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,296,560	\$795,270	\$375,398

PERF Net Pension Liability - Unaudited

TOWN OF SELLERSBURG - 1482000

Net Pension Liability as of 2019	\$704,970
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,255)
- Net Difference Between Projected and Actual Investment	101,384
- Change of Assumptions	(89,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	146,171
Pension Expense/Income	106,401
Contributions	(159,178)
Total Activity in FY 2020	90,300
Net Pension Liability as of 2020	\$795,270

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1483000
 Submission Unit Name: CITY OF RISING SUN

Wages: \$553,558 Proportionate Share: 0.0001025

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$355,955	\$309,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,485	\$4,157
Net Difference Between Projected and Actual	26,496	0
Change of Assumptions	0	64,506
Changes in Proportion and Differences Between	11,744	14,354
Total	\$43,725	\$83,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	905
Total	\$25,838

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,999

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,771)
2022	(11,651)
2023	(9,125)
2024	11,255
2025	0
Thereafter	0
Total	(\$39,292)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$504,738	\$309,590	\$146,139

PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

Net Pension Liability as of 2019	\$355,955
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,098)
- Net Difference Between Projected and Actual Investment	43,321
- Change of Assumptions	(25,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,537)
Pension Expense/Income	25,838
Contributions	(61,999)
Total Activity in FY 2020	(46,365)
Net Pension Liability as of 2020	\$309,590

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1484000
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$146,779 Proportionate Share: 0.0000272

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$90,889	\$82,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,456	\$1,103
Net Difference Between Projected and Actual	7,031	0
Change of Assumptions	0	17,118
Changes in Proportion and Differences Between	553	1,189
Total	\$9,040	\$19,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(858)
Total	\$5,758

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,439

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,634)
2022	(3,181)
2023	(1,542)
2024	2,987
2025	0
Thereafter	0
Total	(\$10,370)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$133,940	\$82,155	\$38,780

PERF Net Pension Liability - Unaudited

SALEM PUBLIC LIBRARY - 1484000

Net Pension Liability as of 2019	\$90,889
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,054)
- Net Difference Between Projected and Actual Investment	11,327
- Change of Assumptions	(7,258)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68)
Pension Expense/Income	5,758
Contributions	(16,439)
Total Activity in FY 2020	(8,734)
Net Pension Liability as of 2020	\$82,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1485000
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$39,600 Proportionate Share: 0.0000073

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$23,466	\$22,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$391	\$296
Net Difference Between Projected and Actual	1,887	0
Change of Assumptions	0	4,594
Changes in Proportion and Differences Between	615	275
Total	\$2,893	\$5,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4)
Total	\$1,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,435

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,188)
2022	(705)
2023	(181)
2024	802
2025	0
Thereafter	0
Total	(\$2,272)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,947	\$22,049	\$10,408

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000

Net Pension Liability as of 2019	\$23,466
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(526)
- Net Difference Between Projected and Actual Investment	2,996
- Change of Assumptions	(2,048)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	824
Pension Expense/Income	1,772
Contributions	(4,435)
Total Activity in FY 2020	(1,417)
Net Pension Liability as of 2020	\$22,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1486000
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$475,539 Proportionate Share: 0.0000881

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$291,176	\$266,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,714	\$3,573
Net Difference Between Projected and Actual	22,774	0
Change of Assumptions	0	55,443
Changes in Proportion and Differences Between	1,744	1,357
Total	\$29,232	\$60,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(721)
Total	\$20,709

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,261

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,236)
2022	(9,381)
2023	(4,198)
2024	9,674
2025	0
Thereafter	0
Total	(\$31,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$433,828	\$266,097	\$125,608

PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

Net Pension Liability as of 2019	\$291,176
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,569)
- Net Difference Between Projected and Actual Investment	36,537
- Change of Assumptions	(23,855)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,360
Pension Expense/Income	20,709
Contributions	(53,261)
Total Activity in FY 2020	(25,079)
Net Pension Liability as of 2020	\$266,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1488000
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$26,856 Proportionate Share: 0.0000050

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$16,525	\$15,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$268	\$203
Net Difference Between Projected and Actual	1,292	0
Change of Assumptions	0	3,147
Changes in Proportion and Differences Between	389	0
Total	\$1,949	\$3,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	357
Total	\$1,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,008

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,226)
2022	(480)
2023	(243)
2024	548
2025	0
Thereafter	0
Total	(\$1,401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,621	\$15,102	\$7,129

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000

Net Pension Liability as of 2019	\$16,525
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(373)
- Net Difference Between Projected and Actual Investment	2,073
- Change of Assumptions	(1,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(333)
Pension Expense/Income	1,573
Contributions	(3,008)
Total Activity in FY 2020	(1,423)
Net Pension Liability as of 2020	\$15,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$132,447 Proportionate Share: 0.0000245

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$81,305	\$74,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,311	\$994
Net Difference Between Projected and Actual	6,333	0
Change of Assumptions	0	15,418
Changes in Proportion and Differences Between	3,681	4,679
Total	\$11,325	\$21,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,044
Total	\$7,004

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,834

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,645)
2022	(4,565)
2023	(1,246)
2024	2,690
2025	0
Thereafter	0
Total	(\$9,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,645	\$74,000	\$34,931

PERF Net Pension Liability - Unaudited
WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000

Net Pension Liability as of 2019	\$81,305
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,836)
- Net Difference Between Projected and Actual Investment	10,176
- Change of Assumptions	(6,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,217)
Pension Expense/Income	7,004
Contributions	(14,834)
Total Activity in FY 2020	(7,305)
Net Pension Liability as of 2020	\$74,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1490000
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$3,367,049 Proportionate Share: 0.0006237

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,967,835	\$1,883,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,376	\$25,293
Net Difference Between Projected and Actual	161,225	0
Change of Assumptions	0	392,509
Changes in Proportion and Differences Between	108,549	0
Total	\$303,150	\$417,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,713
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,321
Total	\$208,034

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,777

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$138,819)
2022	(36,975)
2023	(7,343)
2024	68,485
2025	0
Thereafter	0
Total	(\$114,652)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,071,267	\$1,883,820	\$889,236

PERF Net Pension Liability - Unaudited
YORKTOWN COMMUNITY SCHOOLS - 1490000

Net Pension Liability as of 2019	\$1,967,835
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,025)
- Net Difference Between Projected and Actual Investment	254,240
- Change of Assumptions	(179,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,542
Pension Expense/Income	208,034
Contributions	(373,777)
Total Activity in FY 2020	(84,015)
Net Pension Liability as of 2020	\$1,883,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1491000
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$2,071,744 Proportionate Share: 0.0003838

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,218,246	\$1,159,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,538	\$15,564
Net Difference Between Projected and Actual	99,211	0
Change of Assumptions	0	241,535
Changes in Proportion and Differences Between	50,211	4,345
Total	\$169,960	\$261,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,702
Total	\$111,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,024

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$101,944)
2022	(25,796)
2023	(5,886)
2024	42,142
2025	0
Thereafter	0
Total	(\$91,484)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,889,935	\$1,159,227	\$547,200

PERF Net Pension Liability - Unaudited
MONROE-GREGG SCHOOL DISTRICT - 1491000

Net Pension Liability as of 2019	\$1,218,246
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,285)
- Net Difference Between Projected and Actual Investment	156,794
- Change of Assumptions	(109,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,810
Pension Expense/Income	111,060
Contributions	(232,024)
Total Activity in FY 2020	(59,019)
Net Pension Liability as of 2020	\$1,159,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1492000
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$235,715 Proportionate Share: 0.0000437

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$144,431	\$131,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,339	\$1,772
Net Difference Between Projected and Actual	11,296	0
Change of Assumptions	0	27,501
Changes in Proportion and Differences Between	1,947	5,253
Total	\$15,582	\$34,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,558)
Total	\$6,072

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,400

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,505)
2022	(4,150)
2023	(2,088)
2024	4,799
2025	0
Thereafter	0
Total	(\$18,944)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$215,191	\$131,991	\$62,305

PERF Net Pension Liability - Unaudited

WAKARUSA PUBLIC LIBRARY - 1492000

Net Pension Liability as of 2019	\$144,431
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,257)
- Net Difference Between Projected and Actual Investment	18,123
- Change of Assumptions	(11,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,854
Pension Expense/Income	6,072
Contributions	(26,400)
Total Activity in FY 2020	(12,440)
Net Pension Liability as of 2020	\$131,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1493000
 Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$93,125 Proportionate Share: 0.0000172

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$66,101	\$51,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$920	\$698
Net Difference Between Projected and Actual	4,446	0
Change of Assumptions	0	10,824
Changes in Proportion and Differences Between	1,063	7,729
Total	\$6,429	\$19,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,002)
Total	\$2,182

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,430

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,302)
2022	(4,309)
2023	(3,099)
2024	1,888
2025	0
Thereafter	0
Total	(\$12,822)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$84,697	\$51,951	\$24,523

PERF Net Pension Liability - Unaudited

OHIO COUNTY PUBLIC LIBRARY - 1493000

Net Pension Liability as of 2019	\$66,101
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,528)
- Net Difference Between Projected and Actual Investment	7,570
- Change of Assumptions	(3,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,291)
Pension Expense/Income	2,182
Contributions	(10,430)
Total Activity in FY 2020	(14,150)
Net Pension Liability as of 2020	\$51,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1494000
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$443,485 Proportionate Share: 0.0000821

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$288,863	\$247,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,393	\$3,329
Net Difference Between Projected and Actual	21,223	0
Change of Assumptions	0	51,667
Changes in Proportion and Differences Between	2,112	15,718
Total	\$27,728	\$70,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,496)
Total	\$14,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,670

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,095)
2022	(13,674)
2023	(8,233)
2024	9,016
2025	0
Thereafter	0
Total	(\$42,986)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$404,283	\$247,974	\$117,054

PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

Net Pension Liability as of 2019	\$288,863
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,585)
- Net Difference Between Projected and Actual Investment	34,877
- Change of Assumptions	(20,330)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,656)
Pension Expense/Income	14,475
Contributions	(49,670)
Total Activity in FY 2020	(40,889)
Net Pension Liability as of 2020	\$247,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1495000
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$42,468 Proportionate Share: 0.0000079

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$28,093	\$23,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$423	\$320
Net Difference Between Projected and Actual	2,042	0
Change of Assumptions	0	4,972
Changes in Proportion and Differences Between	1,210	4,223
Total	\$3,675	\$9,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(910)
Total	\$1,012

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,757

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,680)
2022	(2,155)
2023	(872)
2024	867
2025	0
Thereafter	0
Total	(\$5,840)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,902	\$23,861	\$11,263

PERF Net Pension Liability - Unaudited

TOWN OF MATTHEWS - 1495000

Net Pension Liability as of 2019	\$28,093
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(641)
- Net Difference Between Projected and Actual Investment	3,370
- Change of Assumptions	(1,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,292)
Pension Expense/Income	1,012
Contributions	(4,757)
Total Activity in FY 2020	(4,232)
Net Pension Liability as of 2020	\$23,861

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1496000
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$90,454 Proportionate Share: 0.0000168

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$53,212	\$50,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$899	\$681
Net Difference Between Projected and Actual	4,343	0
Change of Assumptions	0	10,573
Changes in Proportion and Differences Between	3,661	1,923
Total	\$8,903	\$13,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,331
Total	\$5,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,131

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,829)
2022	(2,054)
2023	(236)
2024	1,845
2025	0
Thereafter	0
Total	(\$4,274)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,728	\$50,743	\$23,952

PERF Net Pension Liability - Unaudited

TOWN OF SHARPSVILLE - 1496000

Net Pension Liability as of 2019	\$53,212
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,191)
- Net Difference Between Projected and Actual Investment	6,858
- Change of Assumptions	(4,801)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,378
Pension Expense/Income	5,418
Contributions	(10,131)
Total Activity in FY 2020	(2,469)
Net Pension Liability as of 2020	\$50,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1497000
 Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$25,460 Proportionate Share: 0.0000047

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$16,195	\$14,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$252	\$191
Net Difference Between Projected and Actual	1,215	0
Change of Assumptions	0	2,958
Changes in Proportion and Differences Between	38	735
Total	\$1,505	\$3,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(287)
Total	\$856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,852

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,704)
2022	(805)
2023	(386)
2024	516
2025	0
Thereafter	0
Total	(\$2,379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,144	\$14,196	\$6,701

PERF Net Pension Liability - Unaudited
ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000

Net Pension Liability as of 2019	\$16,195
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(368)
- Net Difference Between Projected and Actual Investment	1,980
- Change of Assumptions	(1,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(413)
Pension Expense/Income	856
Contributions	(2,852)
Total Activity in FY 2020	(1,999)
Net Pension Liability as of 2020	\$14,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1498000
 Submission Unit Name: RICHLAND TOWNSHIP, JAY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	2,256
Total	\$0	\$2,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,438)
Total	(\$2,438)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,256)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(\$2,256)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, JAY COUNTY - 1498000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,438
Pension Expense/Income	(2,438)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1499000
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$178,835 Proportionate Share: 0.0000331

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$109,067	\$99,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,771	\$1,342
Net Difference Between Projected and Actual	8,556	0
Change of Assumptions	0	20,831
Changes in Proportion and Differences Between	2,270	0
Total	\$12,597	\$22,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,684
Total	\$9,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,030

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,363)
2022	(3,355)
2023	(1,492)
2024	3,634
2025	0
Thereafter	0
Total	(\$9,576)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$162,993	\$99,975	\$47,192

PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

Net Pension Liability as of 2019	\$109,067
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,459)
- Net Difference Between Projected and Actual Investment	13,711
- Change of Assumptions	(8,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,050)
Pension Expense/Income	9,735
Contributions	(20,030)
Total Activity in FY 2020	(9,092)
Net Pension Liability as of 2020	\$99,975

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1500000
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$471,320 Proportionate Share: 0.0000873

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$268,041	\$263,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,672	\$3,540
Net Difference Between Projected and Actual	22,567	0
Change of Assumptions	0	54,940
Changes in Proportion and Differences Between	31,524	0
Total	\$58,763	\$58,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,880
Total	\$35,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,787

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,760)
2022	2,553
2023	903
2024	9,587
2025	0
Thereafter	0
Total	\$283

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$429,889	\$263,680	\$124,467

PERF Net Pension Liability - Unaudited

ORLEANS COMMUNITY SCHOOLS - 1500000

Net Pension Liability as of 2019	\$268,041
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,966)
- Net Difference Between Projected and Actual Investment	35,237
- Change of Assumptions	(25,862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,902
Pension Expense/Income	35,115
Contributions	(52,787)
Total Activity in FY 2020	(4,361)
Net Pension Liability as of 2020	\$263,680

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1501000
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$227,179 Proportionate Share: 0.0000421

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$115,677	\$127,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,253	\$1,707
Net Difference Between Projected and Actual	10,883	0
Change of Assumptions	0	26,495
Changes in Proportion and Differences Between	32,828	0
Total	\$45,964	\$28,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,015
Total	\$25,256

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,444

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$3,043
2022	6,308
2023	3,787
2024	4,624
2025	0
Thereafter	0
Total	\$17,762

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$207,312	\$127,159	\$60,024

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000

Net Pension Liability as of 2019	\$115,677
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,517)
- Net Difference Between Projected and Actual Investment	16,351
- Change of Assumptions	(13,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,782
Pension Expense/Income	25,256
Contributions	(25,444)
Total Activity in FY 2020	11,482
Net Pension Liability as of 2020	\$127,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1502000
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$554,646 Proportionate Share: 0.0001027

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$348,684	\$310,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,496	\$4,165
Net Difference Between Projected and Actual	26,548	0
Change of Assumptions	0	64,632
Changes in Proportion and Differences Between	7,487	13,096
Total	\$39,531	\$81,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,328)
Total	\$22,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,666

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$33,262)
2022	(12,448)
2023	(7,929)
2024	11,277
2025	0
Thereafter	0
Total	(\$42,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$505,723	\$310,194	\$146,424

PERF Net Pension Liability - Unaudited

BROWNSBURG PUBLIC LIBRARY - 1502000

Net Pension Liability as of 2019	\$348,684
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,902)
- Net Difference Between Projected and Actual Investment	43,029
- Change of Assumptions	(26,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,799)
Pension Expense/Income	22,653
Contributions	(58,666)
Total Activity in FY 2020	(38,490)
Net Pension Liability as of 2020	\$310,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1503000
 Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,274,340 Proportionate Share: 0.0002360

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$805,114	\$712,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,629	\$9,570
Net Difference Between Projected and Actual	61,005	0
Change of Assumptions	0	148,520
Changes in Proportion and Differences Between	11,258	24,872
Total	\$84,892	\$182,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,464)
Total	\$49,942

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,718

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$77,066)
2022	(29,475)
2023	(17,444)
2024	25,915
2025	0
Thereafter	0
Total	(\$98,070)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,162,128	\$712,813	\$336,476

PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

Net Pension Liability as of 2019	\$805,114
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,260)
- Net Difference Between Projected and Actual Investment	99,061
- Change of Assumptions	(61,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,149)
Pension Expense/Income	49,942
Contributions	(142,718)
Total Activity in FY 2020	(92,301)
Net Pension Liability as of 2020	\$712,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1504000
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,347,695 Proportionate Share: 0.0002496

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$891,045	\$753,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,357	\$10,122
Net Difference Between Projected and Actual	64,521	0
Change of Assumptions	0	157,079
Changes in Proportion and Differences Between	56,631	59,480
Total	\$134,509	\$226,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,973
Total	\$68,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,599

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$68,098)
2022	(23,189)
2023	(28,292)
2024	27,407
2025	0
Thereafter	0
Total	(\$92,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,229,098	\$753,890	\$355,866

PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

Net Pension Liability as of 2019	\$891,045
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,360)
- Net Difference Between Projected and Actual Investment	106,638
- Change of Assumptions	(60,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,107)
Pension Expense/Income	68,687
Contributions	(150,599)
Total Activity in FY 2020	(137,155)
Net Pension Liability as of 2020	\$753,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1505000
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$47,296 Proportionate Share: 0.0000088

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$28,754	\$26,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471	\$357
Net Difference Between Projected and Actual	2,275	0
Change of Assumptions	0	5,538
Changes in Proportion and Differences Between	330	3,375
Total	\$3,076	\$9,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,799)
Total	\$342

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,297

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,488)
2022	(2,329)
2023	(342)
2024	965
2025	0
Thereafter	0
Total	(\$6,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,334	\$26,579	\$12,547

PERF Net Pension Liability - Unaudited

HUNTINGBURG PUBLIC LIBRARY - 1505000

Net Pension Liability as of 2019	\$28,754
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(647)
- Net Difference Between Projected and Actual Investment	3,634
- Change of Assumptions	(2,418)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,211
Pension Expense/Income	342
Contributions	(5,297)
Total Activity in FY 2020	(2,175)
Net Pension Liability as of 2020	\$26,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1506000
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,414,299 Proportionate Share: 0.0002620

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$894,020	\$791,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,020	\$10,625
Net Difference Between Projected and Actual	67,726	0
Change of Assumptions	0	164,883
Changes in Proportion and Differences Between	1,943	88,989
Total	\$83,689	\$264,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,731
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,426)
Total	(\$10,695)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,402

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$144,210)
2022	(45,941)
2023	(19,425)
2024	28,768
2025	0
Thereafter	0
Total	(\$180,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,290,159	\$791,343	\$373,545

PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

Net Pension Liability as of 2019	\$894,020
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,278)
- Net Difference Between Projected and Actual Investment	109,984
- Change of Assumptions	(67,895)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,609
Pension Expense/Income	(10,695)
Contributions	(158,402)
Total Activity in FY 2020	(102,677)
Net Pension Liability as of 2020	\$791,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1507000
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,235,119 Proportionate Share: 0.0002288

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$742,648	\$691,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,244	\$9,278
Net Difference Between Projected and Actual	59,144	0
Change of Assumptions	0	143,989
Changes in Proportion and Differences Between	11,486	18,438
Total	\$82,874	\$171,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,030)
Total	\$39,625

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,890

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,914)
2022	(25,171)
2023	(7,871)
2024	25,125
2025	0
Thereafter	0
Total	(\$88,831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,126,673	\$691,066	\$326,210

PERF Net Pension Liability - Unaudited
NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

Net Pension Liability as of 2019	\$742,648
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,699)
- Net Difference Between Projected and Actual Investment	94,247
- Change of Assumptions	(63,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,558
Pension Expense/Income	39,625
Contributions	(136,890)
Total Activity in FY 2020	(51,582)
Net Pension Liability as of 2020	\$691,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1508000
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$117,164 Proportionate Share: 0.0000217

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$72,711	\$65,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,161	\$880
Net Difference Between Projected and Actual	5,609	0
Change of Assumptions	0	13,656
Changes in Proportion and Differences Between	158	1,374
Total	\$6,928	\$15,910

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(626)
Total	\$4,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,123

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,188)
2022	(2,899)
2023	(1,277)
2024	2,382
2025	0
Thereafter	0
Total	(\$8,982)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,857	\$65,543	\$30,939

PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

Net Pension Liability as of 2019	\$72,711
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,644)
- Net Difference Between Projected and Actual Investment	9,046
- Change of Assumptions	(5,768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(331)
Pension Expense/Income	4,652
Contributions	(13,123)
Total Activity in FY 2020	(7,168)
Net Pension Liability as of 2020	\$65,543

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1509000
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$878,247 Proportionate Share: 0.0001627

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$569,793	\$491,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,707	\$6,598
Net Difference Between Projected and Actual	42,057	0
Change of Assumptions	0	102,391
Changes in Proportion and Differences Between	1,783	35,558
Total	\$52,547	\$144,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,628)
Total	\$20,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,360

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$66,784)
2022	(27,406)
2023	(15,674)
2024	17,864
2025	0
Thereafter	0
Total	(\$92,000)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$801,179	\$491,418	\$231,969

PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

Net Pension Liability as of 2019	\$569,793
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,979)
- Net Difference Between Projected and Actual Investment	68,990
- Change of Assumptions	(40,577)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,397)
Pension Expense/Income	20,948
Contributions	(98,360)
Total Activity in FY 2020	(78,375)
Net Pension Liability as of 2020	\$491,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1510000
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$811,741 Proportionate Share: 0.0001504

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$529,802	\$454,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,048	\$6,099
Net Difference Between Projected and Actual	38,878	0
Change of Assumptions	0	94,650
Changes in Proportion and Differences Between	5,843	46,866
Total	\$52,769	\$147,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,320)
Total	\$13,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,881

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$68,093)
2022	(26,694)
2023	(16,574)
2024	16,515
2025	0
Thereafter	0
Total	(\$94,846)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$740,610	\$454,267	\$214,432

PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

Net Pension Liability as of 2019	\$529,802
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,080)
- Net Difference Between Projected and Actual Investment	63,920
- Change of Assumptions	(37,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,583)
Pension Expense/Income	13,264
Contributions	(84,881)
Total Activity in FY 2020	(75,535)
Net Pension Liability as of 2020	\$454,267

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1511000
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$656,246 Proportionate Share: 0.0001216

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$396,608	\$367,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,507	\$4,931
Net Difference Between Projected and Actual	31,433	0
Change of Assumptions	0	76,526
Changes in Proportion and Differences Between	5,304	18,506
Total	\$43,244	\$99,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,050)
Total	\$17,529

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,500

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$46,472)
2022	(19,107)
2023	(4,492)
2024	13,352
2025	0
Thereafter	0
Total	(\$56,719)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$598,791	\$367,280	\$173,370

PERF Net Pension Liability - Unaudited

JACKSON COUNTY PUBLIC LIBRARY - 1511000

Net Pension Liability as of 2019	\$396,608
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,926)
- Net Difference Between Projected and Actual Investment	50,180
- Change of Assumptions	(33,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,889
Pension Expense/Income	17,529
Contributions	(73,500)
Total Activity in FY 2020	(29,328)
Net Pension Liability as of 2020	\$367,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1512000
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$1,125,770 Proportionate Share: 0.0002085

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$647,462	\$629,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,157	\$8,455
Net Difference Between Projected and Actual	53,897	0
Change of Assumptions	0	131,214
Changes in Proportion and Differences Between	41,611	18,925
Total	\$106,665	\$158,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,839)
Total	\$32,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,082

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$66,470)
2022	(8,708)
2023	355
2024	22,894
2025	0
Thereafter	0
Total	(\$51,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,026,710	\$629,752	\$297,268

PERF Net Pension Liability - Unaudited
WASHINGTON COMMUNITY SCHOOLS - 1512000

Net Pension Liability as of 2019	\$647,462
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,443)
- Net Difference Between Projected and Actual Investment	84,501
- Change of Assumptions	(60,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,410
Pension Expense/Income	32,878
Contributions	(126,082)
Total Activity in FY 2020	(17,710)
Net Pension Liability as of 2020	\$629,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1513000
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,273,992 Proportionate Share: 0.0002360

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$771,402	\$712,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,629	\$9,570
Net Difference Between Projected and Actual	61,005	0
Change of Assumptions	0	148,520
Changes in Proportion and Differences Between	20,757	37,941
Total	\$94,391	\$196,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,674)
Total	\$26,732

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,682

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$99,947)
2022	(18,484)
2023	(9,124)
2024	25,915
2025	0
Thereafter	0
Total	(\$101,640)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,162,128	\$712,813	\$336,476

PERF Net Pension Liability - Unaudited

NORTHWEST HENDRICKS SCHOOLS - 1513000

Net Pension Liability as of 2019	\$771,402
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,367)
- Net Difference Between Projected and Actual Investment	97,467
- Change of Assumptions	(64,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,096
Pension Expense/Income	26,732
Contributions	(142,682)
Total Activity in FY 2020	(58,589)
Net Pension Liability as of 2020	\$712,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1514000
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,268,176 Proportionate Share: 0.0002349

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$760,165	\$709,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,570	\$9,526
Net Difference Between Projected and Actual	60,721	0
Change of Assumptions	0	147,828
Changes in Proportion and Differences Between	22,552	855
Total	\$95,843	\$158,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,387
Total	\$68,526

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,067

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$61,536)
2022	(18,999)
2023	(7,622)
2024	25,791
2025	0
Thereafter	0
Total	(\$62,366)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,156,711	\$709,491	\$334,907

PERF Net Pension Liability - Unaudited
SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000

Net Pension Liability as of 2019	\$760,165
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,085)
- Net Difference Between Projected and Actual Investment	96,652
- Change of Assumptions	(65,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,661
Pension Expense/Income	68,526
Contributions	(140,067)
Total Activity in FY 2020	(50,674)
Net Pension Liability as of 2020	\$709,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1515000
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$206,550 Proportionate Share: 0.0000383

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$141,126	\$115,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,050	\$1,553
Net Difference Between Projected and Actual	9,900	0
Change of Assumptions	0	24,103
Changes in Proportion and Differences Between	1,727	17,258
Total	\$13,677	\$42,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,094)
Total	\$4,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,132

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,080)
2022	(10,942)
2023	(5,420)
2024	4,205
2025	0
Thereafter	0
Total	(\$29,237)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$188,600	\$115,681	\$54,606

PERF Net Pension Liability - Unaudited

TOWN OF JAMESTOWN - 1515000

Net Pension Liability as of 2019	\$141,126
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,240)
- Net Difference Between Projected and Actual Investment	16,571
- Change of Assumptions	(8,793)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,073)
Pension Expense/Income	4,222
Contributions	(23,132)
Total Activity in FY 2020	(25,445)
Net Pension Liability as of 2020	\$115,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1517000
 Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,175 Proportionate Share: 0.000006

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,983	\$1,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32	\$24
Net Difference Between Projected and Actual	155	0
Change of Assumptions	0	378
Changes in Proportion and Differences Between	0	99
Total	\$187	\$501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96)
Total	\$50

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$278)
2022	(73)
2023	(29)
2024	66
2025	0
Thereafter	0
Total	(\$314)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,955	\$1,812	\$855

PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

Net Pension Liability as of 2019	\$1,983
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45)
- Net Difference Between Projected and Actual Investment	249
- Change of Assumptions	(162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93
Pension Expense/Income	50
Contributions	(356)
Total Activity in FY 2020	(171)
Net Pension Liability as of 2020	\$1,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1518000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$604,272 Proportionate Share: 0.0001119

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$408,175	\$337,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,988	\$4,538
Net Difference Between Projected and Actual	28,926	0
Change of Assumptions	0	70,421
Changes in Proportion and Differences Between	245	45,067
Total	\$35,159	\$120,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,629)
Total	\$6,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,590

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,984)
2022	(28,133)
2023	(15,037)
2024	12,287
2025	0
Thereafter	0
Total	(\$84,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$551,026	\$337,982	\$159,541

PERF Net Pension Liability - Unaudited
METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000

Net Pension Liability as of 2019	\$408,175
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,358)
- Net Difference Between Projected and Actual Investment	48,219
- Change of Assumptions	(26,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,914)
Pension Expense/Income	6,590
Contributions	(66,590)
Total Activity in FY 2020	(70,193)
Net Pension Liability as of 2020	\$337,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1519000
 Submission Unit Name: TOWN OF GRABILL

Wages: \$39,772 Proportionate Share: 0.0000074

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,457	\$22,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$396	\$300
Net Difference Between Projected and Actual	1,913	0
Change of Assumptions	0	4,657
Changes in Proportion and Differences Between	234	180
Total	\$2,543	\$5,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38)
Total	\$1,762

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,455

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,300)
2022	(750)
2023	(356)
2024	812
2025	0
Thereafter	0
Total	(\$2,594)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,440	\$22,351	\$10,551

PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

Net Pension Liability as of 2019	\$24,457
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(552)
- Net Difference Between Projected and Actual Investment	3,069
- Change of Assumptions	(2,003)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73
Pension Expense/Income	1,762
Contributions	(4,455)
Total Activity in FY 2020	(2,106)
Net Pension Liability as of 2020	\$22,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1520000
 Submission Unit Name: TOWN OF FISHERS

Wages: \$12,261,534 Proportionate Share: 0.0022712

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,406,978	\$6,859,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,538	\$92,103
Net Difference Between Projected and Actual	587,098	0
Change of Assumptions	0	1,429,320
Changes in Proportion and Differences Between	295,104	0
Total	\$1,003,740	\$1,521,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$552,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	164,491
Total	\$716,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,373,292

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$543,368)
2022	(140,067)
2023	(83,633)
2024	249,385
2025	0
Thereafter	0
Total	(\$517,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,184,002	\$6,859,919	\$3,238,149

PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

Net Pension Liability as of 2019	\$7,406,978
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(166,699)
- Net Difference Between Projected and Actual Investment	937,207
- Change of Assumptions	(625,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,451)
Pension Expense/Income	716,952
Contributions	(1,373,292)
Total Activity in FY 2020	(547,059)
Net Pension Liability as of 2020	\$6,859,919

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1521000
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$330,888 Proportionate Share: 0.0000613

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$200,617	\$185,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,280	\$2,486
Net Difference Between Projected and Actual	15,846	0
Change of Assumptions	0	38,578
Changes in Proportion and Differences Between	12,756	0
Total	\$31,882	\$41,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,985
Total	\$21,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,060

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,895)
2022	(2,586)
2023	(2,431)
2024	6,730
2025	0
Thereafter	0
Total	(\$9,182)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$301,858	\$185,150	\$87,398

PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

Net Pension Liability as of 2019	\$200,617
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,518)
- Net Difference Between Projected and Actual Investment	25,329
- Change of Assumptions	(16,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,300)
Pension Expense/Income	21,896
Contributions	(37,060)
Total Activity in FY 2020	(15,467)
Net Pension Liability as of 2020	\$185,150

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1522000
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$258,078 Proportionate Share: 0.0000478

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$145,753	\$144,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,558	\$1,938
Net Difference Between Projected and Actual	12,356	0
Change of Assumptions	0	30,082
Changes in Proportion and Differences Between	17,382	0
Total	\$32,296	\$32,020

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,350
Total	\$20,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,905

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,467)
2022	(248)
2023	743
2024	5,248
2025	0
Thereafter	0
Total	\$276

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$235,380	\$144,375	\$68,151

PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

Net Pension Liability as of 2019	\$145,753
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,239)
- Net Difference Between Projected and Actual Investment	19,245
- Change of Assumptions	(14,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,814
Pension Expense/Income	20,977
Contributions	(28,905)
Total Activity in FY 2020	(1,378)
Net Pension Liability as of 2020	\$144,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1523000
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$261,846 Proportionate Share: 0.0000485

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$161,618	\$146,489

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,595	\$1,967
Net Difference Between Projected and Actual	12,537	0
Change of Assumptions	0	30,522
Changes in Proportion and Differences Between	13,022	14,460
Total	\$28,154	\$46,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,353
Total	\$18,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,327

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,577)
2022	(11,908)
2023	(2,636)
2024	5,326
2025	0
Thereafter	0
Total	(\$18,795)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$238,827	\$146,489	\$69,149

PERF Net Pension Liability - Unaudited

SCOTT COUNTY PUBLIC LIBRARY - 1523000

Net Pension Liability as of 2019	\$161,618
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,652)
- Net Difference Between Projected and Actual Investment	20,176
- Change of Assumptions	(12,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,487)
Pension Expense/Income	18,150
Contributions	(29,327)
Total Activity in FY 2020	(15,129)
Net Pension Liability as of 2020	\$146,489

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1524000

Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$1,621,439 Proportionate Share: 0.0003003

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,035,807	\$907,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,070	\$12,178
Net Difference Between Projected and Actual	77,627	0
Change of Assumptions	0	188,986
Changes in Proportion and Differences Between	10,264	52,596
Total	\$103,961	\$253,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,239)
Total	\$61,808

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,593

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$103,622)
2022	(54,153)
2023	(24,998)
2024	32,974
2025	0
Thereafter	0
Total	(\$149,799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,478,758	\$907,024	\$428,151

PERF Net Pension Liability - Unaudited
PAOLI COMMUNITY SCHOOL CORPORATION - 1524000

Net Pension Liability as of 2019	\$1,035,807
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,536)
- Net Difference Between Projected and Actual Investment	126,587
- Change of Assumptions	(76,617)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,432)
Pension Expense/Income	61,808
Contributions	(181,593)
Total Activity in FY 2020	(128,783)
Net Pension Liability as of 2020	\$907,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1525000
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$1,989,724 Proportionate Share: 0.0003686

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,224,526	\$1,113,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,725	\$14,948
Net Difference Between Projected and Actual	95,282	0
Change of Assumptions	0	231,969
Changes in Proportion and Differences Between	6,773	63,865
Total	\$121,780	\$310,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,677)
Total	\$62,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,849

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$139,767)
2022	(70,589)
2023	(19,119)
2024	40,473
2025	0
Thereafter	0
Total	(\$189,002)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,815,086	\$1,113,317	\$525,529

PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

Net Pension Liability as of 2019	\$1,224,526
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,648)
- Net Difference Between Projected and Actual Investment	153,162
- Change of Assumptions	(99,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,269
Pension Expense/Income	62,984
Contributions	(222,849)
Total Activity in FY 2020	(111,209)
Net Pension Liability as of 2020	\$1,113,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1526000
 Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$577,793 Proportionate Share: 0.0001070

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$353,642	\$323,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,726	\$4,339
Net Difference Between Projected and Actual	27,659	0
Change of Assumptions	0	67,338
Changes in Proportion and Differences Between	799	19,043
Total	\$34,184	\$90,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,976)
Total	\$12,051

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,713

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$44,511)
2022	(18,679)
2023	(5,095)
2024	11,749
2025	0
Thereafter	0
Total	(\$56,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$526,897	\$323,182	\$152,555

PERF Net Pension Liability - Unaudited
SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000

Net Pension Liability as of 2019	\$353,642
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,977)
- Net Difference Between Projected and Actual Investment	44,375
- Change of Assumptions	(28,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,778
Pension Expense/Income	12,051
Contributions	(64,713)
Total Activity in FY 2020	(30,460)
Net Pension Liability as of 2020	\$323,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1527000
 Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,530,530 Proportionate Share: 0.0002835

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$983,256	\$856,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,171	\$11,497
Net Difference Between Projected and Actual	73,284	0
Change of Assumptions	0	178,413
Changes in Proportion and Differences Between	20,270	48,022
Total	\$108,725	\$237,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,739)
Total	\$56,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,995

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$94,830)
2022	(39,164)
2023	(26,341)
2024	31,128
2025	0
Thereafter	0
Total	(\$129,207)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,396,031	\$856,282	\$404,198

PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

Net Pension Liability as of 2019	\$983,256
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,362)
- Net Difference Between Projected and Actual Investment	119,760
- Change of Assumptions	(71,745)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,853)
Pension Expense/Income	56,221
Contributions	(164,995)
Total Activity in FY 2020	(126,974)
Net Pension Liability as of 2020	\$856,282

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1528000
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$216,052 Proportionate Share: 0.0000400

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$170,541	\$120,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,141	\$1,622
Net Difference Between Projected and Actual	10,340	0
Change of Assumptions	0	25,173
Changes in Proportion and Differences Between	4,709	32,473
Total	\$17,190	\$59,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,984)
Total	(\$254)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,197

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,370)
2022	(13,728)
2023	(11,372)
2024	4,392
2025	0
Thereafter	0
Total	(\$42,078)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$196,971	\$120,816	\$57,030

PERF Net Pension Liability - Unaudited

DAVISS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

Net Pension Liability as of 2019	\$170,541
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,997)
- Net Difference Between Projected and Actual Investment	18,401
- Change of Assumptions	(6,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,006)
Pension Expense/Income	(254)
Contributions	(24,197)
Total Activity in FY 2020	(49,725)
Net Pension Liability as of 2020	\$120,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1529000
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$106,399 Proportionate Share: 0.0000197

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$36,025	\$59,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,054	\$799
Net Difference Between Projected and Actual	5,092	0
Change of Assumptions	0	12,398
Changes in Proportion and Differences Between	24,414	26,973
Total	\$30,560	\$40,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,315)
Total	(11,523)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,917

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(19,795)
2022	1,775
2023	6,248
2024	2,162
2025	0
Thereafter	0
Total	(9,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,008	\$59,502	\$28,087

PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

Net Pension Liability as of 2019	\$36,025
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(699)
- Net Difference Between Projected and Actual Investment	6,795
- Change of Assumptions	(8,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,311
Pension Expense/Income	(11,523)
Contributions	(11,917)
Total Activity in FY 2020	23,477
Net Pension Liability as of 2020	\$59,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1531000
 Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$2,921,416 Proportionate Share: 0.0005411

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,751,023	\$1,634,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,956	\$21,943
Net Difference Between Projected and Actual	139,873	0
Change of Assumptions	0	340,527
Changes in Proportion and Differences Between	35,175	21,335
Total	\$204,004	\$383,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,621
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,438)
Total	\$128,183

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$327,198

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$169,869)
2022	(52,798)
2023	(16,550)
2024	59,416
2025	0
Thereafter	0
Total	(\$179,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,664,523	\$1,634,335	\$771,470

PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

Net Pension Liability as of 2019	\$1,751,023
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,353)
- Net Difference Between Projected and Actual Investment	222,639
- Change of Assumptions	(150,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,609
Pension Expense/Income	128,183
Contributions	(327,198)
Total Activity in FY 2020	(116,688)
Net Pension Liability as of 2020	\$1,634,335

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1532000
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,436,706 Proportionate Share: 0.0002661

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$926,079	\$803,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,240	\$10,791
Net Difference Between Projected and Actual	68,786	0
Change of Assumptions	0	167,463
Changes in Proportion and Differences Between	10,890	42,209
Total	\$93,916	\$220,463

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,728
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,345)
Total	\$61,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,911

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$86,503)
2022	(45,076)
2023	(24,187)
2024	29,219
2025	0
Thereafter	0
Total	(\$126,547)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,310,348	\$803,727	\$379,390

PERF Net Pension Liability - Unaudited

CONNERSVILLE UTILITIES - 1532000

Net Pension Liability as of 2019	\$926,079
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,073)
- Net Difference Between Projected and Actual Investment	112,559
- Change of Assumptions	(66,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,313)
Pension Expense/Income	61,383
Contributions	(160,911)
Total Activity in FY 2020	(122,352)
Net Pension Liability as of 2020	\$803,727

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1533000
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$257,746 Proportionate Share: 0.0000477

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$148,397	\$144,073

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,553	\$1,934
Net Difference Between Projected and Actual	12,330	0
Change of Assumptions	0	30,019
Changes in Proportion and Differences Between	15,183	536
Total	\$30,066	\$32,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,088
Total	\$19,691

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,766

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,803)
2022	(636)
2023	(222)
2024	5,238
2025	0
Thereafter	0
Total	(\$2,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$234,888	\$144,073	\$68,008

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP, HAMILTON COUNTY - 1533000

Net Pension Liability as of 2019	\$148,397
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,311)
- Net Difference Between Projected and Actual Investment	19,344
- Change of Assumptions	(13,920)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,638
Pension Expense/Income	19,691
Contributions	(27,766)
Total Activity in FY 2020	(4,324)
Net Pension Liability as of 2020	\$144,073

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1534000
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$506,466 Proportionate Share: 0.0000938

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$326,871	\$283,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,019	\$3,804
Net Difference Between Projected and Actual	24,247	0
Change of Assumptions	0	59,031
Changes in Proportion and Differences Between	3,821	15,346
Total	\$33,087	\$78,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,759)
Total	\$18,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,724

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,717)
2022	(14,043)
2023	(8,633)
2024	10,299
2025	0
Thereafter	0
Total	(\$45,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$461,897	\$283,313	\$133,735

PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

Net Pension Liability as of 2019	\$326,871
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,440)
- Net Difference Between Projected and Actual Investment	39,697
- Change of Assumptions	(23,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,577)
Pension Expense/Income	18,057
Contributions	(56,724)
Total Activity in FY 2020	(43,558)
Net Pension Liability as of 2020	\$283,313

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1535000
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$1,996,296 Proportionate Share: 0.0003698

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,133,306	\$1,116,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,789	\$14,996
Net Difference Between Projected and Actual	95,592	0
Change of Assumptions	0	232,724
Changes in Proportion and Differences Between	135,152	4,165
Total	\$250,533	\$251,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,091
Total	\$143,043

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$223,577

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$57,839)
2022	11,543
2023	4,338
2024	40,606
2025	0
Thereafter	0
Total	(\$1,352)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,820,995	\$1,116,942	\$527,240

PERF Net Pension Liability - Unaudited
PIKE COUNTY SCHOOL CORPORATION - 1535000

Net Pension Liability as of 2019	\$1,133,306
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,217)
- Net Difference Between Projected and Actual Investment	149,161
- Change of Assumptions	(109,777)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,003
Pension Expense/Income	143,043
Contributions	(223,577)
Total Activity in FY 2020	(16,364)
Net Pension Liability as of 2020	\$1,116,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1536000
 Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$248,514 Proportionate Share: 0.0000460

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$139,143	\$138,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,462	\$1,865
Net Difference Between Projected and Actual	11,891	0
Change of Assumptions	0	28,949
Changes in Proportion and Differences Between	10,859	10,248
Total	\$25,212	\$41,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,964)
Total	\$7,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,031

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,370)
2022	(4,352)
2023	821
2024	5,051
2025	0
Thereafter	0
Total	(\$15,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$226,516	\$138,938	\$65,584

PERF Net Pension Liability - Unaudited
NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000

Net Pension Liability as of 2019	\$139,143
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,087)
- Net Difference Between Projected and Actual Investment	18,468
- Change of Assumptions	(13,854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,074
Pension Expense/Income	7,225
Contributions	(27,031)
Total Activity in FY 2020	(205)
Net Pension Liability as of 2020	\$138,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1538000

Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$71,337 Proportionate Share: 0.0000132

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$46,271	\$39,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$706	\$535
Net Difference Between Projected and Actual	3,412	0
Change of Assumptions	0	8,307
Changes in Proportion and Differences Between	739	2,391
Total	\$4,857	\$11,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(879)
Total	\$2,332

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,990

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,204)
2022	(2,341)
2023	(1,280)
2024	1,449
2025	0
Thereafter	0
Total	(\$6,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$65,000	\$39,869	\$18,820

PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

Net Pension Liability as of 2019	\$46,271
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,054)
- Net Difference Between Projected and Actual Investment	5,599
- Change of Assumptions	(3,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,002)
Pension Expense/Income	2,332
Contributions	(7,990)
Total Activity in FY 2020	(6,402)
Net Pension Liability as of 2020	\$39,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1540000
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$405,308 Proportionate Share: 0.0000751

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$245,236	\$226,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,019	\$3,046
Net Difference Between Projected and Actual	19,413	0
Change of Assumptions	0	47,262
Changes in Proportion and Differences Between	3,671	15,338
Total	\$27,103	\$65,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,049)
Total	\$12,219

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,394

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,296)
2022	(14,646)
2023	(2,847)
2024	8,246
2025	0
Thereafter	0
Total	(\$38,543)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$369,813	\$226,832	\$107,073

PERF Net Pension Liability - Unaudited

LAWRENCEBURG PUBLIC LIBRARY - 1540000

Net Pension Liability as of 2019	\$245,236
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,521)
- Net Difference Between Projected and Actual Investment	31,005
- Change of Assumptions	(20,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,945
Pension Expense/Income	12,219
Contributions	(45,394)
Total Activity in FY 2020	(18,404)
Net Pension Liability as of 2020	\$226,832

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1541000
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$48,900 Proportionate Share: 0.000091

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$30,737	\$27,486

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$487	\$369
Net Difference Between Projected and Actual	2,352	0
Change of Assumptions	0	5,727
Changes in Proportion and Differences Between	1,425	2,983
Total	\$4,264	\$9,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(432)
Total	\$1,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,477

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,985)
2022	(2,224)
2023	(603)
2024	997
2025	0
Thereafter	0
Total	(\$4,815)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,811	\$27,486	\$12,974

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - PORTER COUNTY - 1541000

Net Pension Liability as of 2019	\$30,737
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(696)
- Net Difference Between Projected and Actual Investment	3,805
- Change of Assumptions	(2,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(272)
Pension Expense/Income	1,782
Contributions	(5,477)
Total Activity in FY 2020	(3,251)
Net Pension Liability as of 2020	\$27,486

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1542000
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$870,727 Proportionate Share: 0.0001613

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$504,022	\$487,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,632	\$6,541
Net Difference Between Projected and Actual	41,696	0
Change of Assumptions	0	101,510
Changes in Proportion and Differences Between	42,791	0
Total	\$93,119	\$108,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,397
Total	\$57,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,517

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,012)
2022	(2,129)
2023	(502)
2024	17,711
2025	0
Thereafter	0
Total	(\$14,932)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$794,285	\$487,190	\$229,972

PERF Net Pension Liability - Unaudited
BARR-REEVE COMMUNITY SCHOOLS INC - 1542000

Net Pension Liability as of 2019	\$504,022
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,255)
- Net Difference Between Projected and Actual Investment	65,520
- Change of Assumptions	(46,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,618
Pension Expense/Income	57,633
Contributions	(97,517)
Total Activity in FY 2020	(16,832)
Net Pension Liability as of 2020	\$487,190

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1543000
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$286,130 Proportionate Share: 0.0000530

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$142,448	\$160,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,836	\$2,149
Net Difference Between Projected and Actual	13,700	0
Change of Assumptions	0	33,354
Changes in Proportion and Differences Between	36,278	3,533
Total	\$52,814	\$39,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,172
Total	\$23,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,047

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,234)
2022	7,636
2023	5,557
2024	5,819
2025	0
Thereafter	0
Total	\$13,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$260,986	\$160,081	\$75,564

PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

Net Pension Liability as of 2019	\$142,448
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,085)
- Net Difference Between Projected and Actual Investment	20,433
- Change of Assumptions	(17,901)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,169
Pension Expense/Income	23,064
Contributions	(32,047)
Total Activity in FY 2020	17,633
Net Pension Liability as of 2020	\$160,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1544000
 Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$640,342 Proportionate Share: 0.0001186

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$408,175	\$358,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,347	\$4,810
Net Difference Between Projected and Actual	30,658	0
Change of Assumptions	0	74,638
Changes in Proportion and Differences Between	0	70,120
Total	\$37,005	\$149,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,207)
Total	(\$13,358)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,620

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$78,801)
2022	(35,583)
2023	(11,201)
2024	13,022
2025	0
Thereafter	0
Total	(\$112,563)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$584,018	\$358,219	\$169,093

PERF Net Pension Liability - Unaudited
LAWRENCE TOWNSHIP - MARION COUNTY - 1544000

Net Pension Liability as of 2019	\$408,175
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,271)
- Net Difference Between Projected and Actual Investment	49,951
- Change of Assumptions	(30,357)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,699
Pension Expense/Income	(13,358)
Contributions	(64,620)
Total Activity in FY 2020	(49,956)
Net Pension Liability as of 2020	\$358,219

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1545000
 Submission Unit Name: TOWN OF ODON

Wages: \$221,667 Proportionate Share: 0.0000411

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$136,830	\$124,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,199	\$1,667
Net Difference Between Projected and Actual	10,624	0
Change of Assumptions	0	25,865
Changes in Proportion and Differences Between	271	12,438
Total	\$13,094	\$39,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,515)
Total	(\$1,518)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,827

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,164)
2022	(6,017)
2023	(2,206)
2024	4,511
2025	0
Thereafter	0
Total	(\$26,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$202,387	\$124,138	\$58,598

PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

Net Pension Liability as of 2019	\$136,830
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,091)
- Net Difference Between Projected and Actual Investment	17,092
- Change of Assumptions	(11,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,673
Pension Expense/Income	(1,518)
Contributions	(24,827)
Total Activity in FY 2020	(12,692)
Net Pension Liability as of 2020	\$124,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1546000
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$1,064,722 Proportionate Share: 0.0001972

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$655,064	\$595,622

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,553	\$7,997
Net Difference Between Projected and Actual	50,976	0
Change of Assumptions	0	124,103
Changes in Proportion and Differences Between	11,126	2,760
Total	\$72,655	\$134,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,444
Total	\$53,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,249

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$53,340)
2022	(20,311)
2023	(10,208)
2024	21,654
2025	0
Thereafter	0
Total	(\$62,205)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$971,066	\$595,622	\$281,157

PERF Net Pension Liability - Unaudited

JASPER COUNTY PUBLIC LIBRARY - 1546000

Net Pension Liability as of 2019	\$655,064
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,790)
- Net Difference Between Projected and Actual Investment	81,939
- Change of Assumptions	(53,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,715)
Pension Expense/Income	53,412
Contributions	(119,249)
Total Activity in FY 2020	(59,442)
Net Pension Liability as of 2020	\$595,622

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1547000
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$84,905 Proportionate Share: 0.0000157

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$49,245	\$47,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$840	\$637
Net Difference Between Projected and Actual	4,058	0
Change of Assumptions	0	9,880
Changes in Proportion and Differences Between	11,467	3,848
Total	\$16,365	\$14,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,202
Total	\$5,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,509

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,876)
2022	3,245
2023	(92)
2024	1,723
2025	0
Thereafter	0
Total	\$2,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$77,311	\$47,420	\$22,384

PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

Net Pension Liability as of 2019	\$49,245
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,101)
- Net Difference Between Projected and Actual Investment	6,386
- Change of Assumptions	(4,538)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,916
Pension Expense/Income	5,021
Contributions	(9,509)
Total Activity in FY 2020	(1,825)
Net Pension Liability as of 2020	\$47,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1548000
 Submission Unit Name: WASHINGTON TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10
Total	\$10

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP LIBRARY - 1548000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10)
Pension Expense/Income	10
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1549000
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$5,970,320 Proportionate Share: 0.0011059

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,778,679	\$3,340,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,180	\$44,847
Net Difference Between Projected and Actual	285,872	0
Change of Assumptions	0	695,969
Changes in Proportion and Differences Between	3,469	169,109
Total	\$348,521	\$909,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$269,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,610)
Total	\$163,396

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$665,248

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$435,824)
2022	(163,035)
2023	(83,978)
2024	121,433
2025	0
Thereafter	0
Total	(\$561,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,445,750	\$3,340,254	\$1,576,730

PERF Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 1549000

Net Pension Liability as of 2019	\$3,778,679
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(85,725)
- Net Difference Between Projected and Actual Investment	464,481
- Change of Assumptions	(286,040)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,289)
Pension Expense/Income	163,396
Contributions	(665,248)
Total Activity in FY 2020	(438,425)
Net Pension Liability as of 2020	\$3,340,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1550000
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$287,778 Proportionate Share: 0.0000533

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$162,940	\$160,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,852	\$2,161
Net Difference Between Projected and Actual	13,778	0
Change of Assumptions	0	33,543
Changes in Proportion and Differences Between	18,966	730
Total	\$35,596	\$36,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,735
Total	\$24,700

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,231

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,984)
2022	(2,433)
2023	726
2024	5,853
2025	0
Thereafter	0
Total	(\$838)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$262,464	\$160,987	\$75,992

PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

Net Pension Liability as of 2019	\$162,940
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,624)
- Net Difference Between Projected and Actual Investment	21,480
- Change of Assumptions	(15,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,588
Pension Expense/Income	24,700
Contributions	(32,231)
Total Activity in FY 2020	(1,953)
Net Pension Liability as of 2020	\$160,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1551000
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,325,147 Proportionate Share: 0.0004307

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,470,753	\$1,300,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,048	\$17,466
Net Difference Between Projected and Actual	111,335	0
Change of Assumptions	0	271,050
Changes in Proportion and Differences Between	21,462	66,817
Total	\$155,845	\$355,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,323)
Total	\$100,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,229

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$137,718)
2022	(75,729)
2023	(33,333)
2024	47,292
2025	0
Thereafter	0
Total	(\$199,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,120,883	\$1,300,884	\$614,068

PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

Net Pension Liability as of 2019	\$1,470,753
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,363)
- Net Difference Between Projected and Actual Investment	180,854
- Change of Assumptions	(111,495)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,079)
Pension Expense/Income	100,443
Contributions	(255,229)
Total Activity in FY 2020	(169,869)
Net Pension Liability as of 2020	\$1,300,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1552000
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$512,894 Proportionate Share: 0.0000950

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$293,820	\$286,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,084	\$3,853
Net Difference Between Projected and Actual	24,557	0
Change of Assumptions	0	59,786
Changes in Proportion and Differences Between	18,274	724
Total	\$47,915	\$64,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,598
Total	\$29,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,444

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,939)
2022	(4,395)
2023	455
2024	10,431
2025	0
Thereafter	0
Total	(\$16,448)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$467,806	\$286,937	\$135,446

PERF Net Pension Liability - Unaudited

NAPPANEE PUBLIC LIBRARY - 1552000

Net Pension Liability as of 2019	\$293,820
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,549)
- Net Difference Between Projected and Actual Investment	38,445
- Change of Assumptions	(27,911)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,870
Pension Expense/Income	29,706
Contributions	(57,444)
Total Activity in FY 2020	(6,883)
Net Pension Liability as of 2020	\$286,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1553000
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$512,690 Proportionate Share: 0.0000950

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$315,303	\$286,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,084	\$3,853
Net Difference Between Projected and Actual	24,557	0
Change of Assumptions	0	59,786
Changes in Proportion and Differences Between	700	11,717
Total	\$30,341	\$75,356

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,780)
Total	\$13,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,421

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,449)
2022	(12,142)
2023	(4,856)
2024	10,432
2025	0
Thereafter	0
Total	(\$45,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$467,806	\$286,937	\$135,446

PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

Net Pension Liability as of 2019	\$315,303
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,118)
- Net Difference Between Projected and Actual Investment	39,461
- Change of Assumptions	(25,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,964
Pension Expense/Income	13,328
Contributions	(57,421)
Total Activity in FY 2020	(28,366)
Net Pension Liability as of 2020	\$286,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1554000
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$176,296 Proportionate Share: 0.0000327

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$73,372	\$98,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,750	\$1,326
Net Difference Between Projected and Actual	8,453	0
Change of Assumptions	0	20,579
Changes in Proportion and Differences Between	35,793	14,243
Total	\$45,996	\$36,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,417
Total	\$18,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,745

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$682)
2022	(69)
2023	7,008
2024	3,591
2025	0
Thereafter	0
Total	\$9,848

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$161,024	\$98,767	\$46,622

PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

Net Pension Liability as of 2019	\$73,372
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,519)
- Net Difference Between Projected and Actual Investment	11,921
- Change of Assumptions	(12,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,986
Pension Expense/Income	18,371
Contributions	(19,745)
Total Activity in FY 2020	25,395
Net Pension Liability as of 2020	\$98,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1555000
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$1,402,350 Proportionate Share: 0.0002598

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$909,223	\$784,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,903	\$10,536
Net Difference Between Projected and Actual	67,158	0
Change of Assumptions	0	163,498
Changes in Proportion and Differences Between	70,538	42,233
Total	\$151,599	\$216,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,779
Total	\$94,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,063

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$48,361)
2022	(19,959)
2023	(24,876)
2024	28,528
2025	0
Thereafter	0
Total	(\$64,668)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,279,325	\$784,698	\$370,408

PERF Net Pension Liability - Unaudited
PORTER COUNTY EDUCATION SERVICES - 1555000

Net Pension Liability as of 2019	\$909,223
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,709)
- Net Difference Between Projected and Actual Investment	110,135
- Change of Assumptions	(64,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,001)
Pension Expense/Income	94,974
Contributions	(157,063)
Total Activity in FY 2020	(124,525)
Net Pension Liability as of 2020	\$784,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1556000
 Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Wages: \$8,355 Proportionate Share: 0.0000015

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,288	\$4,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80	\$61
Net Difference Between Projected and Actual	388	0
Change of Assumptions	0	944
Changes in Proportion and Differences Between	40	730
Total	\$508	\$1,735

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(481)
Total	(\$116)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$986)
2022	(258)
2023	(147)
2024	164
2025	0
Thereafter	0
Total	(\$1,227)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,386	\$4,531	\$2,139

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

Net Pension Liability as of 2019	\$5,288
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(121)
- Net Difference Between Projected and Actual Investment	638
- Change of Assumptions	(370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148
Pension Expense/Income	(116)
Contributions	(936)
Total Activity in FY 2020	(757)
Net Pension Liability as of 2020	\$4,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1557000
 Submission Unit Name: TOWN OF LADOGA

Wages: \$239,061 Proportionate Share: 0.0000443

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$162,940	\$133,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,371	\$1,796
Net Difference Between Projected and Actual	11,451	0
Change of Assumptions	0	27,879
Changes in Proportion and Differences Between	4,809	13,801
Total	\$18,631	\$43,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,944)
Total	\$8,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,776

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,712)
2022	(7,805)
2023	(6,194)
2024	4,866
2025	0
Thereafter	0
Total	(\$24,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$218,145	\$133,803	\$63,160

PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

Net Pension Liability as of 2019	\$162,940
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,740)
- Net Difference Between Projected and Actual Investment	19,153
- Change of Assumptions	(10,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,404)
Pension Expense/Income	8,832
Contributions	(26,776)
Total Activity in FY 2020	(29,137)
Net Pension Liability as of 2020	\$133,803

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1558000
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$216,624 Proportionate Share: 0.0000401

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$152,033	\$121,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,146	\$1,626
Net Difference Between Projected and Actual	10,366	0
Change of Assumptions	0	25,236
Changes in Proportion and Differences Between	0	26,235
Total	\$12,512	\$53,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,201)
Total	(\$1,447)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,968

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,634)
2022	(14,128)
2023	(7,227)
2024	4,404
2025	0
Thereafter	0
Total	(\$40,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$197,463	\$121,118	\$57,172

PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

Net Pension Liability as of 2019	\$152,033
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,506)
- Net Difference Between Projected and Actual Investment	17,552
- Change of Assumptions	(8,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,803)
Pension Expense/Income	(1,447)
Contributions	(21,968)
Total Activity in FY 2020	(30,915)
Net Pension Liability as of 2020	\$121,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1559000
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$574,761 Proportionate Share: 0.0001065

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$321,252	\$321,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,699	\$4,319
Net Difference Between Projected and Actual	27,530	0
Change of Assumptions	0	67,023
Changes in Proportion and Differences Between	49,815	0
Total	\$83,044	\$71,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,866
Total	\$52,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,372

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,259)
2022	4,754
2023	2,514
2024	11,693
2025	0
Thereafter	0
Total	\$11,702

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$524,435	\$321,672	\$151,842

PERF Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 1559000

Net Pension Liability as of 2019	\$321,252
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,127)
- Net Difference Between Projected and Actual Investment	42,715
- Change of Assumptions	(32,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,605
Pension Expense/Income	52,772
Contributions	(64,372)
Total Activity in FY 2020	420
Net Pension Liability as of 2020	\$321,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1560000

Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$4,975,813 Proportionate Share: 0.0009217

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,007,608	\$2,783,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,323	\$37,377
Net Difference Between Projected and Actual	238,257	0
Change of Assumptions	0	580,048
Changes in Proportion and Differences Between	79,400	1,906
Total	\$366,980	\$619,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,466
Total	\$259,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$554,320

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$241,140)
2022	(77,403)
2023	(35,016)
2024	101,208
2025	0
Thereafter	0
Total	(\$252,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,538,700	\$2,783,897	\$1,314,108

PERF Net Pension Liability - Unaudited
WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000

Net Pension Liability as of 2019	\$3,007,608
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(67,694)
- Net Difference Between Projected and Actual Investment	380,419
- Change of Assumptions	(253,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,987
Pension Expense/Income	259,666
Contributions	(554,320)
Total Activity in FY 2020	(223,711)
Net Pension Liability as of 2020	\$2,783,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1561000
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$875,203 Proportionate Share: 0.0001621

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$575,081	\$489,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,674	\$6,574
Net Difference Between Projected and Actual	41,902	0
Change of Assumptions	0	102,013
Changes in Proportion and Differences Between	1,340	51,166
Total	\$51,916	\$159,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,709)
Total	\$17,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,023

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$70,842)
2022	(37,355)
2023	(17,439)
2024	17,799
2025	0
Thereafter	0
Total	(\$107,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$798,224	\$489,606	\$231,113

PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

Net Pension Liability as of 2019	\$575,081
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,128)
- Net Difference Between Projected and Actual Investment	69,085
- Change of Assumptions	(39,625)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,505)
Pension Expense/Income	17,721
Contributions	(98,023)
Total Activity in FY 2020	(85,475)
Net Pension Liability as of 2020	\$489,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1562000
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$37,500 Proportionate Share: 0.0000069

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,127	\$20,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$280
Net Difference Between Projected and Actual	1,784	0
Change of Assumptions	0	4,342
Changes in Proportion and Differences Between	73	5,926
Total	\$2,226	\$10,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,843)
Total	(\$2,165)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,200

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,926)
2022	(2,508)
2023	(647)
2024	759
2025	0
Thereafter	0
Total	(\$8,322)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,977	\$20,841	\$9,838

PERF Net Pension Liability - Unaudited

COATESVILLE LIBRARY - 1562000

Net Pension Liability as of 2019	\$24,127
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(550)
- Net Difference Between Projected and Actual Investment	2,924
- Change of Assumptions	(1,724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,429
Pension Expense/Income	(2,165)
Contributions	(4,200)
Total Activity in FY 2020	(3,286)
Net Pension Liability as of 2020	\$20,841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1563000
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$11,244,665 Proportionate Share: 0.0020829

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$6,515,933	\$6,291,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,462	\$84,467
Net Difference Between Projected and Actual	538,423	0
Change of Assumptions	0	1,310,819
Changes in Proportion and Differences Between	613,955	0
Total	\$1,263,840	\$1,395,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$506,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	415,367
Total	\$922,025

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,259,402

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$232,004)
2022	(119,857)
2023	(8,293)
2024	228,708
2025	0
Thereafter	0
Total	(\$131,446)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,256,762	\$6,291,179	\$2,969,682

PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

Net Pension Liability as of 2019	\$6,515,933
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(145,545)
- Net Difference Between Projected and Actual Investment	846,415
- Change of Assumptions	(603,940)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,693
Pension Expense/Income	922,025
Contributions	(1,259,402)
Total Activity in FY 2020	(224,754)
Net Pension Liability as of 2020	\$6,291,179

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1564000
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$326,017 Proportionate Share: 0.0000604

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$196,982	\$182,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,232	\$2,449
Net Difference Between Projected and Actual	15,613	0
Change of Assumptions	0	38,011
Changes in Proportion and Differences Between	6,423	8,280
Total	\$25,268	\$48,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(118)
Total	\$14,574

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,514

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,412)
2022	(9,467)
2023	(2,225)
2024	6,632
2025	0
Thereafter	0
Total	(\$23,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$297,426	\$182,432	\$86,115

PERF Net Pension Liability - Unaudited

TOWN OF NORTH WEBSTER - 1564000

Net Pension Liability as of 2019	\$196,982
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,433)
- Net Difference Between Projected and Actual Investment	24,924
- Change of Assumptions	(16,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,541
Pension Expense/Income	14,574
Contributions	(36,514)
Total Activity in FY 2020	(14,550)
Net Pension Liability as of 2020	\$182,432

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1565000
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$273,746 Proportionate Share: 0.0000507

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$170,872	\$153,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,713	\$2,056
Net Difference Between Projected and Actual	13,106	0
Change of Assumptions	0	31,907
Changes in Proportion and Differences Between	1,091	12,073
Total	\$16,910	\$46,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,063)
Total	\$7,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,660

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,490)
2022	(10,972)
2023	(3,230)
2024	5,566
2025	0
Thereafter	0
Total	(\$29,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$249,660	\$153,134	\$72,285

PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

Net Pension Liability as of 2019	\$170,872
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,868)
- Net Difference Between Projected and Actual Investment	21,183
- Change of Assumptions	(13,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,707
Pension Expense/Income	7,270
Contributions	(30,660)
Total Activity in FY 2020	(17,738)
Net Pension Liability as of 2020	\$153,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1566000
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$354,598 Proportionate Share: 0.0000657

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$208,550	\$198,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,516	\$2,664
Net Difference Between Projected and Actual	16,983	0
Change of Assumptions	0	41,347
Changes in Proportion and Differences Between	8,338	12,287
Total	\$28,837	\$56,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,015)
Total	\$9,966

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,715

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,599)
2022	(8,065)
2023	(1,011)
2024	7,214
2025	0
Thereafter	0
Total	(\$27,461)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$323,525	\$198,440	\$93,671

PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

Net Pension Liability as of 2019	\$208,550
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,670)
- Net Difference Between Projected and Actual Investment	26,841
- Change of Assumptions	(18,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,190
Pension Expense/Income	9,966
Contributions	(39,715)
Total Activity in FY 2020	(10,110)
Net Pension Liability as of 2020	\$198,440

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1567000
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$344,868 Proportionate Share: 0.0000639

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$235,321	\$193,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,419	\$2,591
Net Difference Between Projected and Actual	16,518	0
Change of Assumptions	0	40,214
Changes in Proportion and Differences Between	11,937	28,880
Total	\$31,874	\$71,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,424)
Total	\$8,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,625

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,944)
2022	(9,874)
2023	(9,008)
2024	7,015
2025	0
Thereafter	0
Total	(\$39,811)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$314,661	\$193,003	\$91,105

PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

Net Pension Liability as of 2019	\$235,321
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,403)
- Net Difference Between Projected and Actual Investment	27,641
- Change of Assumptions	(14,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,365)
Pension Expense/Income	8,119
Contributions	(38,625)
Total Activity in FY 2020	(42,318)
Net Pension Liability as of 2020	\$193,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1568000
 Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$351,043 Proportionate Share: 0.0000650

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$222,100	\$196,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,478	\$2,636
Net Difference Between Projected and Actual	16,802	0
Change of Assumptions	0	40,906
Changes in Proportion and Differences Between	5,784	6,073
Total	\$26,064	\$49,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(711)
Total	\$15,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,317

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,727)
2022	(7,069)
2023	(4,890)
2024	7,135
2025	0
Thereafter	0
Total	(\$23,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$320,078	\$196,326	\$92,673

PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

Net Pension Liability as of 2019	\$222,100
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,039)
- Net Difference Between Projected and Actual Investment	27,300
- Change of Assumptions	(16,811)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,007)
Pension Expense/Income	15,100
Contributions	(39,317)
Total Activity in FY 2020	(25,774)
Net Pension Liability as of 2020	\$196,326

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1569000
 Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$943,223 Proportionate Share: 0.0001747

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$506,666	\$527,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,349	\$7,085
Net Difference Between Projected and Actual	45,159	0
Change of Assumptions	0	109,943
Changes in Proportion and Differences Between	79,307	3,080
Total	\$133,815	\$120,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,650
Total	\$70,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,641

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,581)
2022	9,956
2023	9,149
2024	19,183
2025	0
Thereafter	0
Total	\$13,707

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$860,270	\$527,663	\$249,077

PERF Net Pension Liability - Unaudited

HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

Net Pension Liability as of 2019	\$506,666
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,152)
- Net Difference Between Projected and Actual Investment	69,108
- Change of Assumptions	(54,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,515
Pension Expense/Income	70,145
Contributions	(105,641)
Total Activity in FY 2020	20,997
Net Pension Liability as of 2020	\$527,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1570000
 Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$35,230 Proportionate Share: 0.000065

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$21,813	\$19,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348	\$264
Net Difference Between Projected and Actual	1,680	0
Change of Assumptions	0	4,091
Changes in Proportion and Differences Between	183	2,307
Total	\$2,211	\$6,662

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(840)
Total	\$741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,582

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,772)
2022	(1,486)
2023	(906)
2024	713
2025	0
Thereafter	0
Total	(\$4,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,008	\$19,633	\$9,267

PERF Net Pension Liability - Unaudited
BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000

Net Pension Liability as of 2019	\$21,813
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(494)
- Net Difference Between Projected and Actual Investment	2,711
- Change of Assumptions	(1,725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,831)
Pension Expense/Income	741
Contributions	(1,582)
Total Activity in FY 2020	(2,180)
Net Pension Liability as of 2020	\$19,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1571000
 Submission Unit Name: ADAMS-WELLS SPECIAL SERVICES COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

ADAMS-WELLS SPECIAL SERVICES COOPERATIVE - 1571000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1572000
 Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$293,356 Proportionate Share: 0.0000543

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$112,042	\$164,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,906	\$2,202
Net Difference Between Projected and Actual	14,036	0
Change of Assumptions	0	34,172
Changes in Proportion and Differences Between	56,686	12,768
Total	\$73,628	\$49,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,208
Specific Liabilities of Individual Employers	\$108,873
Net Amortization of Deferred Amounts from Changes in	11,984
Total	\$134,065

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,729

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,121)
2022	8,572
2023	14,073
2024	5,962
2025	0
Thereafter	0
Total	\$24,486

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$267,388	\$164,007	\$77,418

PERF Net Pension Liability - Unaudited

TOWN OF FORT BRANCH - 1572000

Net Pension Liability as of 2019	\$112,042
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,263)
- Net Difference Between Projected and Actual Investment	19,332
- Change of Assumptions	(22,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,577
Pension Expense/Income	134,065
Contributions	(141,729)
Total Activity in FY 2020	51,965
Net Pension Liability as of 2020	\$164,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1573000
 Submission Unit Name: TOWN OF SPENCER

Wages: \$956,773 Proportionate Share: 0.0001772

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$553,598	\$535,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,482	\$7,186
Net Difference Between Projected and Actual	45,806	0
Change of Assumptions	0	111,516
Changes in Proportion and Differences Between	28,758	24,436
Total	\$84,046	\$143,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,103
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,356)
Total	\$36,747

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,158

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$60,316)
2022	(17,712)
2023	(522)
2024	19,458
2025	0
Thereafter	0
Total	(\$59,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$872,581	\$535,214	\$252,642

PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

Net Pension Liability as of 2019	\$553,598
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,363)
- Net Difference Between Projected and Actual Investment	71,973
- Change of Assumptions	(51,459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,876
Pension Expense/Income	36,747
Contributions	(107,158)
Total Activity in FY 2020	(18,384)
Net Pension Liability as of 2020	\$535,214

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1574000
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$77,112 Proportionate Share: 0.0000143

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$69,076	\$43,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$765	\$580
Net Difference Between Projected and Actual	3,697	0
Change of Assumptions	0	8,999
Changes in Proportion and Differences Between	3,073	21,926
Total	\$7,535	\$31,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,600)
Total	(\$2,122)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,637

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,752)
2022	(9,717)
2023	(6,071)
2024	1,570
2025	0
Thereafter	0
Total	(\$23,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$70,417	\$43,192	\$20,388

PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

Net Pension Liability as of 2019	\$69,076
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,644)
- Net Difference Between Projected and Actual Investment	6,962
- Change of Assumptions	(1,505)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,938)
Pension Expense/Income	(2,122)
Contributions	(8,637)
Total Activity in FY 2020	(25,884)
Net Pension Liability as of 2020	\$43,192

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1575000
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$430,452 Proportionate Share: 0.0000797

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$254,820	\$240,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,265	\$3,232
Net Difference Between Projected and Actual	20,602	0
Change of Assumptions	0	50,157
Changes in Proportion and Differences Between	7,176	25,299
Total	\$32,043	\$78,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,387
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,096)
Total	(\$709)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,129

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,802)
2022	(11,030)
2023	(2,564)
2024	8,751
2025	0
Thereafter	0
Total	(\$46,645)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$392,464	\$240,725	\$113,632

PERF Net Pension Liability - Unaudited

SPENCER COUNTY PUBLIC LIBRARY - 1575000

Net Pension Liability as of 2019	\$254,820
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,715)
- Net Difference Between Projected and Actual Investment	32,647
- Change of Assumptions	(22,513)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,324
Pension Expense/Income	(709)
Contributions	(44,129)
Total Activity in FY 2020	(14,095)
Net Pension Liability as of 2020	\$240,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1576000
 Submission Unit Name: TOWN OF ALBANY

Wages: \$391,945 Proportionate Share: 0.0000726

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$260,770	\$219,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,885	\$2,944
Net Difference Between Projected and Actual	18,767	0
Change of Assumptions	0	45,689
Changes in Proportion and Differences Between	539	20,950
Total	\$23,191	\$69,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,888)
Total	\$9,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,898

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$29,970)
2022	(15,791)
2023	(8,604)
2024	7,973
2025	0
Thereafter	0
Total	(\$46,392)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$357,502	\$219,281	\$103,509

PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

Net Pension Liability as of 2019	\$260,770
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,964)
- Net Difference Between Projected and Actual Investment	31,093
- Change of Assumptions	(17,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,093)
Pension Expense/Income	9,772
Contributions	(43,898)
Total Activity in FY 2020	(41,489)
Net Pension Liability as of 2020	\$219,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1577000

Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$73,466 Proportionate Share: 0.0000136

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$45,610	\$41,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$728	\$552
Net Difference Between Projected and Actual	3,516	0
Change of Assumptions	0	8,559
Changes in Proportion and Differences Between	1,285	1,100
Total	\$5,529	\$10,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,015
Total	\$4,323

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,228

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,392)
2022	(1,973)
2023	(810)
2024	1,493
2025	0
Thereafter	0
Total	(\$4,682)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,970	\$41,077	\$19,390

PERF Net Pension Liability - Unaudited
BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000

Net Pension Liability as of 2019	\$45,610
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,032)
- Net Difference Between Projected and Actual Investment	5,672
- Change of Assumptions	(3,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,657)
Pension Expense/Income	4,323
Contributions	(8,228)
Total Activity in FY 2020	(4,533)
Net Pension Liability as of 2020	\$41,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1578000
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$559,319 Proportionate Share: 0.0001036

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$347,362	\$312,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,544	\$4,201
Net Difference Between Projected and Actual	26,780	0
Change of Assumptions	0	65,198
Changes in Proportion and Differences Between	8,970	13,287
Total	\$41,294	\$82,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,855)
Total	\$17,345

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,644

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$37,319)
2022	(9,288)
2023	(6,161)
2024	11,376
2025	0
Thereafter	0
Total	(\$41,392)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$510,154	\$312,913	\$147,707

PERF Net Pension Liability - Unaudited

TOWN OF FRENCH LICK - 1578000

Net Pension Liability as of 2019	\$347,362
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,855)
- Net Difference Between Projected and Actual Investment	43,199
- Change of Assumptions	(27,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,020
Pension Expense/Income	17,345
Contributions	(62,644)
Total Activity in FY 2020	(34,449)
Net Pension Liability as of 2020	\$312,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1579000
 Submission Unit Name: TOWN OF LAGRO

Wages: \$82,578 Proportionate Share: 0.0000153

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$51,559	\$46,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$819	\$620
Net Difference Between Projected and Actual	3,955	0
Change of Assumptions	0	9,629
Changes in Proportion and Differences Between	1,013	828
Total	\$5,787	\$11,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,722
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	202
Total	\$3,924

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,249

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,406)
2022	(1,589)
2023	(975)
2024	1,680
2025	0
Thereafter	0
Total	(\$5,290)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,341	\$46,212	\$21,814

PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

Net Pension Liability as of 2019	\$51,559
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,166)
- Net Difference Between Projected and Actual Investment	6,392
- Change of Assumptions	(4,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,213)
Pension Expense/Income	3,924
Contributions	(9,249)
Total Activity in FY 2020	(5,347)
Net Pension Liability as of 2020	\$46,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1580000
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$237,110 Proportionate Share: 0.0000439

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$146,084	\$132,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,349	\$1,780
Net Difference Between Projected and Actual	11,348	0
Change of Assumptions	0	27,627
Changes in Proportion and Differences Between	12,100	2,837
Total	\$25,797	\$32,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,078
Total	\$19,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,556

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,783)
2022	(6,151)
2023	(2,333)
2024	4,820
2025	0
Thereafter	0
Total	(\$6,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$216,175	\$132,595	\$62,590

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

Net Pension Liability as of 2019	\$146,084
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,299)
- Net Difference Between Projected and Actual Investment	18,253
- Change of Assumptions	(11,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,864)
Pension Expense/Income	19,757
Contributions	(26,556)
Total Activity in FY 2020	(13,489)
Net Pension Liability as of 2020	\$132,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1582000
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$88,493 Proportionate Share: 0.0000164

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$51,559	\$49,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$878	\$665
Net Difference Between Projected and Actual	4,239	0
Change of Assumptions	0	10,321
Changes in Proportion and Differences Between	2,679	2,009
Total	\$7,796	\$12,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	98
Total	\$4,087

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,911

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,872)
2022	(1,998)
2023	(131)
2024	1,802
2025	0
Thereafter	0
Total	(\$5,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$80,758	\$49,534	\$23,382

PERF Net Pension Liability - Unaudited

BENTON COUNTY PUBLIC LIBRARY - 1582000

Net Pension Liability as of 2019	\$51,559
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,152)
- Net Difference Between Projected and Actual Investment	6,676
- Change of Assumptions	(4,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,002
Pension Expense/Income	4,087
Contributions	(9,911)
Total Activity in FY 2020	(2,025)
Net Pension Liability as of 2020	\$49,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1583000
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$745,804 Proportionate Share: 0.0001381

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$583,344	\$417,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,390	\$5,600
Net Difference Between Projected and Actual	35,698	0
Change of Assumptions	0	86,910
Changes in Proportion and Differences Between	7,323	110,796
Total	\$50,411	\$203,306

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,903)
Total	(\$5,311)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,527

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,217)
2022	(49,915)
2023	(37,928)
2024	15,165
2025	0
Thereafter	0
Total	(\$152,895)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$680,042	\$417,116	\$196,895

PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

Net Pension Liability as of 2019	\$583,344
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,657)
- Net Difference Between Projected and Actual Investment	63,271
- Change of Assumptions	(23,626)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,378)
Pension Expense/Income	(5,311)
Contributions	(83,527)
Total Activity in FY 2020	(166,228)
Net Pension Liability as of 2020	\$417,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1584000
 Submission Unit Name: WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,191
Total	\$1,191

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY - 1584000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,191)
Pension Expense/Income	1,191
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1585000
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$365,055 Proportionate Share: 0.0000676

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$228,380	\$204,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,617	\$2,741
Net Difference Between Projected and Actual	17,474	0
Change of Assumptions	0	42,542
Changes in Proportion and Differences Between	6,158	14,228
Total	\$27,249	\$59,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,443
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	109
Total	\$16,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,632

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,256)
2022	(12,960)
2023	(6,468)
2024	7,422
2025	0
Thereafter	0
Total	(\$32,262)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$332,881	\$204,179	\$96,380

PERF Net Pension Liability - Unaudited

TOWN OF WEST BADEN SPRINGS - 1585000

Net Pension Liability as of 2019	\$228,380
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,171)
- Net Difference Between Projected and Actual Investment	28,269
- Change of Assumptions	(17,766)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,453)
Pension Expense/Income	16,552
Contributions	(31,632)
Total Activity in FY 2020	(24,201)
Net Pension Liability as of 2020	\$204,179

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1586000
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

Wages: \$12,600 Proportionate Share: 0.000023

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,915	\$6,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123	\$93
Net Difference Between Projected and Actual	595	0
Change of Assumptions	0	1,447
Changes in Proportion and Differences Between	1,002	2,815
Total	\$1,720	\$4,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$559
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,026)
Total	(\$467)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,411

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,625)
2022	(584)
2023	(679)
2024	253
2025	0
Thereafter	0
Total	(\$2,635)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,326	\$6,947	\$3,279

PERF Net Pension Liability - Unaudited
WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

Net Pension Liability as of 2019	\$9,915
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(233)
- Net Difference Between Projected and Actual Investment	1,064
- Change of Assumptions	(371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,550)
Pension Expense/Income	(467)
Contributions	(1,411)
Total Activity in FY 2020	(2,968)
Net Pension Liability as of 2020	\$6,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1587000
 Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$53,568 Proportionate Share: 0.0000099

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$33,051	\$29,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$530	\$401
Net Difference Between Projected and Actual	2,559	0
Change of Assumptions	0	6,230
Changes in Proportion and Differences Between	88	277
Total	\$3,177	\$6,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74)
Total	\$2,334

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,000

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,064)
2022	(1,202)
2023	(553)
2024	1,088
2025	0
Thereafter	0
Total	(\$3,731)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$48,750	\$29,902	\$14,115

PERF Net Pension Liability - Unaudited

JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

Net Pension Liability as of 2019	\$33,051
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(746)
- Net Difference Between Projected and Actual Investment	4,121
- Change of Assumptions	(2,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(214)
Pension Expense/Income	2,334
Contributions	(6,000)
Total Activity in FY 2020	(3,149)
Net Pension Liability as of 2020	\$29,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1588000
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$95,301 Proportionate Share: 0.0000177

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$59,822	\$53,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$947	\$718
Net Difference Between Projected and Actual	4,575	0
Change of Assumptions	0	11,139
Changes in Proportion and Differences Between	276	1,465
Total	\$5,798	\$13,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(679)
Total	\$3,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,674

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,987)
2022	(2,306)
2023	(1,174)
2024	1,943
2025	0
Thereafter	0
Total	(\$7,524)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$87,160	\$53,461	\$25,236

PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

Net Pension Liability as of 2019	\$59,822
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,355)
- Net Difference Between Projected and Actual Investment	7,403
- Change of Assumptions	(4,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(712)
Pension Expense/Income	3,626
Contributions	(10,674)
Total Activity in FY 2020	(6,361)
Net Pension Liability as of 2020	\$53,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1589000
 Submission Unit Name: TOWN OF MENTONE

Wages: \$220,472 Proportionate Share: 0.0000408

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$128,236	\$123,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,183	\$1,655
Net Difference Between Projected and Actual	10,547	0
Change of Assumptions	0	25,676
Changes in Proportion and Differences Between	8,199	0
Total	\$20,929	\$27,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,357
Total	\$13,281

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,693

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,872)
2022	(1,704)
2023	(305)
2024	4,479
2025	0
Thereafter	0
Total	(\$6,402)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$200,910	\$123,232	\$58,170

PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

Net Pension Liability as of 2019	\$128,236
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,868)
- Net Difference Between Projected and Actual Investment	16,608
- Change of Assumptions	(11,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,433
Pension Expense/Income	13,281
Contributions	(24,693)
Total Activity in FY 2020	(5,004)
Net Pension Liability as of 2020	\$123,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1590000
 Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$221,710 Proportionate Share: 0.0000411

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$134,516	\$124,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,199	\$1,667
Net Difference Between Projected and Actual	10,624	0
Change of Assumptions	0	25,865
Changes in Proportion and Differences Between	4,035	19,356
Total	\$16,858	\$46,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,135)
Total	\$1,862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,832

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,735)
2022	(13,173)
2023	(1,634)
2024	4,512
2025	0
Thereafter	0
Total	(\$30,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$202,387	\$124,138	\$58,598

PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

Net Pension Liability as of 2019	\$134,516
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,030)
- Net Difference Between Projected and Actual Investment	16,982
- Change of Assumptions	(11,272)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,912
Pension Expense/Income	1,862
Contributions	(24,832)
Total Activity in FY 2020	(10,378)
Net Pension Liability as of 2020	\$124,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1591000
 Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$622,939 Proportionate Share: 0.0001154

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$385,040	\$348,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,175	\$4,680
Net Difference Between Projected and Actual	29,831	0
Change of Assumptions	0	72,624
Changes in Proportion and Differences Between	13,598	7,434
Total	\$49,604	\$84,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,913
Total	\$35,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,174

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,508)
2022	(12,674)
2023	(7,624)
2024	12,672
2025	0
Thereafter	0
Total	(\$35,134)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$568,261	\$348,553	\$164,531

PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

Net Pension Liability as of 2019	\$385,040
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,701)
- Net Difference Between Projected and Actual Investment	48,031
- Change of Assumptions	(30,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,774)
Pension Expense/Income	35,984
Contributions	(64,174)
Total Activity in FY 2020	(36,487)
Net Pension Liability as of 2020	\$348,553

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1592000
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$943,824 Proportionate Share: 0.0001748

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$552,937	\$527,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,354	\$7,089
Net Difference Between Projected and Actual	45,185	0
Change of Assumptions	0	110,006
Changes in Proportion and Differences Between	35,768	0
Total	\$90,307	\$117,095

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,519
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,181
Total	\$63,700

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,708

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$32,970)
2022	(10,809)
2023	(2,202)
2024	19,193
2025	0
Thereafter	0
Total	(\$26,788)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$860,762	\$527,965	\$249,220

PERF Net Pension Liability - Unaudited

WARREN COUNTY HIGHWAY - 1592000

Net Pension Liability as of 2019	\$552,937
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,377)
- Net Difference Between Projected and Actual Investment	71,321
- Change of Assumptions	(50,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,113
Pension Expense/Income	63,700
Contributions	(105,708)
Total Activity in FY 2020	(24,972)
Net Pension Liability as of 2020	\$527,965

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1592001
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$1,574,609 Proportionate Share: 0.0002917

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$935,003	\$881,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,610	\$11,829
Net Difference Between Projected and Actual	75,404	0
Change of Assumptions	0	183,574
Changes in Proportion and Differences Between	38,523	395
Total	\$129,537	\$195,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,682
Total	\$87,637

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,355

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$73,028)
2022	(18,544)
2023	(6,719)
2024	32,030
2025	0
Thereafter	0
Total	(\$66,261)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,436,410	\$881,049	\$415,889

PERF Net Pension Liability - Unaudited

WARREN COUNTY-GENERAL - 1592001

Net Pension Liability as of 2019	\$935,003
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,978)
- Net Difference Between Projected and Actual Investment	119,599
- Change of Assumptions	(82,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,283
Pension Expense/Income	87,637
Contributions	(176,355)
Total Activity in FY 2020	(53,954)
Net Pension Liability as of 2020	\$881,049

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1593000
 Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$401,685 Proportionate Share: 0.0000744

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$244,905	\$224,717

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,981	\$3,017
Net Difference Between Projected and Actual	19,232	0
Change of Assumptions	0	46,822
Changes in Proportion and Differences Between	1,126	31,110
Total	\$24,339	\$80,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,382)
Total	\$1,716

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,618

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$40,246)
2022	(21,152)
2023	(3,379)
2024	8,167
2025	0
Thereafter	0
Total	(\$56,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$366,366	\$224,717	\$106,075

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

Net Pension Liability as of 2019	\$244,905
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,521)
- Net Difference Between Projected and Actual Investment	30,808
- Change of Assumptions	(20,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,681
Pension Expense/Income	1,716
Contributions	(44,618)
Total Activity in FY 2020	(20,188)
Net Pension Liability as of 2020	\$224,717

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1594000
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$585,414 Proportionate Share: 0.0001084

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$261,431	\$327,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,801	\$4,396
Net Difference Between Projected and Actual	28,021	0
Change of Assumptions	0	68,219
Changes in Proportion and Differences Between	84,730	453
Total	\$118,552	\$73,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,828
Total	\$56,196

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,566

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,907)
2022	17,725
2023	18,762
2024	11,904
2025	0
Thereafter	0
Total	\$45,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$533,791	\$327,411	\$154,551

PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

Net Pension Liability as of 2019	\$261,431
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,518)
- Net Difference Between Projected and Actual Investment	40,378
- Change of Assumptions	(39,858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,348
Pension Expense/Income	56,196
Contributions	(65,566)
Total Activity in FY 2020	65,980
Net Pension Liability as of 2020	\$327,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1595000
 Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$63,979 Proportionate Share: 0.0000119

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$39,330	\$35,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$637	\$483
Net Difference Between Projected and Actual	3,076	0
Change of Assumptions	0	7,489
Changes in Proportion and Differences Between	67	819
Total	\$3,780	\$8,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(613)
Total	\$2,282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,166

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,149)
2022	(1,595)
2023	(573)
2024	1,306
2025	0
Thereafter	0
Total	(\$5,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$58,599	\$35,943	\$16,966

PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

Net Pension Liability as of 2019	\$39,330
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(887)
- Net Difference Between Projected and Actual Investment	4,935
- Change of Assumptions	(3,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	672
Pension Expense/Income	2,282
Contributions	(7,166)
Total Activity in FY 2020	(3,387)
Net Pension Liability as of 2020	\$35,943

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1596000
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$236,973 Proportionate Share: 0.0000439

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$95,847	\$132,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,349	\$1,780
Net Difference Between Projected and Actual	11,348	0
Change of Assumptions	0	27,627
Changes in Proportion and Differences Between	48,904	135
Total	\$62,601	\$29,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,069
Total	\$29,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,541

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$5,492
2022	12,673
2023	10,073
2024	4,821
2025	0
Thereafter	0
Total	\$33,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$216,175	\$132,595	\$62,590

PERF Net Pension Liability - Unaudited
BROWN TOWNSHIP - MORGAN COUNTY - 1596000

Net Pension Liability as of 2019	\$95,847
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,969)
- Net Difference Between Projected and Actual Investment	15,878
- Change of Assumptions	(17,229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,861
Pension Expense/Income	29,748
Contributions	(26,541)
Total Activity in FY 2020	36,748
Net Pension Liability as of 2020	\$132,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1597000
 Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$117,277 Proportionate Share: 0.0000217

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$69,406	\$65,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,161	\$880
Net Difference Between Projected and Actual	5,609	0
Change of Assumptions	0	13,656
Changes in Proportion and Differences Between	3,577	8,017
Total	\$10,347	\$22,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,599)
Total	\$1,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,599

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,926)
2022	(3,212)
2023	(1,450)
2024	2,382
2025	0
Thereafter	0
Total	(\$12,206)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,857	\$65,543	\$30,939

PERF Net Pension Liability - Unaudited
BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000

Net Pension Liability as of 2019	\$69,406
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,557)
- Net Difference Between Projected and Actual Investment	8,890
- Change of Assumptions	(6,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,850
Pension Expense/Income	1,679
Contributions	(8,599)
Total Activity in FY 2020	(3,863)
Net Pension Liability as of 2020	\$65,543

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1598000
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$117,995 Proportionate Share: 0.0000219

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$72,381	\$66,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,172	\$888
Net Difference Between Projected and Actual	5,661	0
Change of Assumptions	0	13,782
Changes in Proportion and Differences Between	129	8,306
Total	\$6,962	\$22,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,603)
Total	\$724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,215

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,185)
2022	(6,184)
2023	(1,050)
2024	2,405
2025	0
Thereafter	0
Total	(\$16,014)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$107,842	\$66,147	\$31,224

PERF Net Pension Liability - Unaudited
CHESTER TOWNSHIP - WABASH COUNTY - 1598000

Net Pension Liability as of 2019	\$72,381
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,633)
- Net Difference Between Projected and Actual Investment	9,082
- Change of Assumptions	(5,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,738
Pension Expense/Income	724
Contributions	(13,215)
Total Activity in FY 2020	(6,234)
Net Pension Liability as of 2020	\$66,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1599000
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$201,634 Proportionate Share: 0.0000373

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$139,474	\$112,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,996	\$1,513
Net Difference Between Projected and Actual	9,642	0
Change of Assumptions	0	23,474
Changes in Proportion and Differences Between	690	17,148
Total	\$12,328	\$42,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,307)
Total	\$766

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,583

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,370)
2022	(8,762)
2023	(5,770)
2024	4,095
2025	0
Thereafter	0
Total	(\$29,807)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$183,675	\$112,661	\$53,180

PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

Net Pension Liability as of 2019	\$139,474
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,210)
- Net Difference Between Projected and Actual Investment	16,235
- Change of Assumptions	(8,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,678)
Pension Expense/Income	766
Contributions	(22,583)
Total Activity in FY 2020	(26,813)
Net Pension Liability as of 2020	\$112,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1600000
 Submission Unit Name: FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$28,754)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	34,191	40,722
Total	\$34,191	\$40,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,799)
Total	(\$3,799)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,386)
2022	(9,248)
2023	7,103
2024	0
2025	0
Thereafter	0
Total	(\$6,531)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY - 1600000

Net Pension Liability as of 2019	(\$28,754)
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	761
- Net Difference Between Projected and Actual Investment	(1,359)
- Change of Assumptions	(3,120)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,271
Pension Expense/Income	(3,799)
Contributions	0
Total Activity in FY 2020	28,754
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1601000
 Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$661,952 Proportionate Share: 0.0001226

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$372,811	\$370,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,561	\$4,972
Net Difference Between Projected and Actual	31,692	0
Change of Assumptions	0	77,155
Changes in Proportion and Differences Between	44,424	20,181
Total	\$82,677	\$102,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,267)
Total	\$27,555

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,386

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,107)
2022	3,233
2023	1,781
2024	13,462
2025	0
Thereafter	0
Total	(\$19,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$603,716	\$370,300	\$174,796

PERF Net Pension Liability - Unaudited

THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

Net Pension Liability as of 2019	\$372,811
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,283)
- Net Difference Between Projected and Actual Investment	49,314
- Change of Assumptions	(36,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,000
Pension Expense/Income	27,555
Contributions	(72,386)
Total Activity in FY 2020	(2,511)
Net Pension Liability as of 2020	\$370,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1602000
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$675,270 Proportionate Share: 0.0001251

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$377,769	\$377,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,694	\$5,073
Net Difference Between Projected and Actual	32,338	0
Change of Assumptions	0	78,728
Changes in Proportion and Differences Between	33,441	2,738
Total	\$72,473	\$86,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,912
Total	\$43,342

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,628

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,842)
2022	(4,815)
2023	2,854
2024	13,737
2025	0
Thereafter	0
Total	(\$14,066)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$616,026	\$377,851	\$178,361

PERF Net Pension Liability - Unaudited
LANESVILLE COMMUNITY SCHOOL CORP. - 1602000

Net Pension Liability as of 2019	\$377,769
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,382)
- Net Difference Between Projected and Actual Investment	50,194
- Change of Assumptions	(37,746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,302
Pension Expense/Income	43,342
Contributions	(75,628)
Total Activity in FY 2020	82
Net Pension Liability as of 2020	\$377,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1603000
 Submission Unit Name: TOWN OF SHOALS

Wages: \$166,958 Proportionate Share: 0.0000309

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$123,940	\$93,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,654	\$1,253
Net Difference Between Projected and Actual	7,988	0
Change of Assumptions	0	19,446
Changes in Proportion and Differences Between	258	29,072
Total	\$9,900	\$49,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,718)
Total	(\$5,202)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,699

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,062)
2022	(14,346)
2023	(6,857)
2024	3,394
2025	0
Thereafter	0
Total	(\$39,871)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$152,160	\$93,330	\$44,055

PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

Net Pension Liability as of 2019	\$123,940
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,881)
- Net Difference Between Projected and Actual Investment	13,846
- Change of Assumptions	(6,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,673)
Pension Expense/Income	(5,202)
Contributions	(18,699)
Total Activity in FY 2020	(30,610)
Net Pension Liability as of 2020	\$93,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1605000
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$54,000 Proportionate Share: 0.0000100

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$33,381	\$30,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$535	\$406
Net Difference Between Projected and Actual	2,585	0
Change of Assumptions	0	6,293
Changes in Proportion and Differences Between	791	277
Total	\$3,911	\$6,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	687
Total	\$3,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,048

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,464)
2022	(1,139)
2023	(561)
2024	1,099
2025	0
Thereafter	0
Total	(\$3,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,243	\$30,204	\$14,257

PERF Net Pension Liability - Unaudited

PIKE COUNTY PUBLIC LIBRARY - 1605000

Net Pension Liability as of 2019	\$33,381
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(755)
- Net Difference Between Projected and Actual Investment	4,163
- Change of Assumptions	(2,671)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(985)
Pension Expense/Income	3,119
Contributions	(6,048)
Total Activity in FY 2020	(3,177)
Net Pension Liability as of 2020	\$30,204

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1606000
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$462,272 Proportionate Share: 0.0000856

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$305,057	\$258,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,581	\$3,471
Net Difference Between Projected and Actual	22,127	0
Change of Assumptions	0	53,870
Changes in Proportion and Differences Between	27,329	18,494
Total	\$54,037	\$75,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,248
Total	\$33,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,774

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$13,733)
2022	(7,921)
2023	(9,545)
2024	9,401
2025	0
Thereafter	0
Total	(\$21,798)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$421,518	\$258,546	\$122,044

PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

Net Pension Liability as of 2019	\$305,057
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,968)
- Net Difference Between Projected and Actual Investment	36,546
- Change of Assumptions	(20,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,609)
Pension Expense/Income	33,070
Contributions	(51,774)
Total Activity in FY 2020	(46,511)
Net Pension Liability as of 2020	\$258,546

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1607000
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$35,297 Proportionate Share: 0.0000065

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,144	\$19,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348	\$264
Net Difference Between Projected and Actual	1,680	0
Change of Assumptions	0	4,091
Changes in Proportion and Differences Between	64	827
Total	\$2,092	\$5,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(379)
Total	\$1,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,953

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,334)
2022	(1,002)
2023	(467)
2024	713
2025	0
Thereafter	0
Total	(\$3,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,008	\$19,633	\$9,267

PERF Net Pension Liability - Unaudited

FAIRMOUNT PUBLIC LIBRARY - 1607000

Net Pension Liability as of 2019	\$22,144
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(502)
- Net Difference Between Projected and Actual Investment	2,727
- Change of Assumptions	(1,689)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(296)
Pension Expense/Income	1,202
Contributions	(3,953)
Total Activity in FY 2020	(2,511)
Net Pension Liability as of 2020	\$19,633

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1608000
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$454,579 Proportionate Share: 0.0000842

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$278,286	\$254,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,506	\$3,415
Net Difference Between Projected and Actual	21,765	0
Change of Assumptions	0	52,989
Changes in Proportion and Differences Between	5,809	0
Total	\$32,080	\$56,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,995
Total	\$23,476

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,913

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,373)
2022	(8,187)
2023	(4,010)
2024	9,246
2025	0
Thereafter	0
Total	(\$24,324)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$414,624	\$254,317	\$120,048

PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

Net Pension Liability as of 2019	\$278,286
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,278)
- Net Difference Between Projected and Actual Investment	34,919
- Change of Assumptions	(22,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,374)
Pension Expense/Income	23,476
Contributions	(50,913)
Total Activity in FY 2020	(23,969)
Net Pension Liability as of 2020	\$254,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1609000
 Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$127,428 Proportionate Share: 0.0000236

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$92,211	\$71,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,263	\$957
Net Difference Between Projected and Actual	6,101	0
Change of Assumptions	0	14,852
Changes in Proportion and Differences Between	6,910	43,275
Total	\$14,274	\$59,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,870)
Total	(\$9,129)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,272

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,687)
2022	(21,079)
2023	(4,636)
2024	2,592
2025	0
Thereafter	0
Total	(\$44,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$116,213	\$71,281	\$33,648

PERF Net Pension Liability - Unaudited

REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

Net Pension Liability as of 2019	\$92,211
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,136)
- Net Difference Between Projected and Actual Investment	10,460
- Change of Assumptions	(4,849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,004)
Pension Expense/Income	(9,129)
Contributions	(14,272)
Total Activity in FY 2020	(20,930)
Net Pension Liability as of 2020	\$71,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1610000
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$73,934 Proportionate Share: 0.0000137

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$46,271	\$41,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$733	\$556
Net Difference Between Projected and Actual	3,541	0
Change of Assumptions	0	8,622
Changes in Proportion and Differences Between	1,110	1,870
Total	\$5,384	\$11,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189)
Total	\$3,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,281

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,026)
2022	(2,243)
2023	(899)
2024	1,504
2025	0
Thereafter	0
Total	(\$5,664)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$67,462	\$41,379	\$19,533

PERF Net Pension Liability - Unaudited

ROME CITY HOUSING AUTHORITY - 1610000

Net Pension Liability as of 2019	\$46,271
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,048)
- Net Difference Between Projected and Actual Investment	5,728
- Change of Assumptions	(3,602)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(832)
Pension Expense/Income	3,143
Contributions	(8,281)
Total Activity in FY 2020	(4,892)
Net Pension Liability as of 2020	\$41,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1611000
 Submission Unit Name: RIPLEY COUNTY

Wages: \$5,340,709 Proportionate Share: 0.0009893

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,036,693	\$2,988,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,940	\$40,119
Net Difference Between Projected and Actual	255,731	0
Change of Assumptions	0	622,590
Changes in Proportion and Differences Between	205,112	16,250
Total	\$513,783	\$678,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,333
Total	\$300,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$592,525

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$242,206)
2022	(40,786)
2023	9,188
2024	108,628
2025	0
Thereafter	0
Total	(\$165,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,871,580	\$2,988,076	\$1,410,488

PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

Net Pension Liability as of 2019	\$3,036,693
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(67,590)
- Net Difference Between Projected and Actual Investment	399,268
- Change of Assumptions	(293,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	204,409
Pension Expense/Income	300,976
Contributions	(592,525)
Total Activity in FY 2020	(48,617)
Net Pension Liability as of 2020	\$2,988,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1612000
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$88,336 Proportionate Share: 0.0000164

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$65,771	\$49,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$878	\$665
Net Difference Between Projected and Actual	4,239	0
Change of Assumptions	0	10,321
Changes in Proportion and Differences Between	122	18,401
Total	\$5,239	\$29,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,112)
Total	(\$5,123)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,894

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,361)
2022	(7,943)
2023	(3,645)
2024	1,801
2025	0
Thereafter	0
Total	(\$24,148)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$80,758	\$49,534	\$23,382

PERF Net Pension Liability - Unaudited

TOWN OF WINSLOW - 1612000

Net Pension Liability as of 2019	\$65,771
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,529)
- Net Difference Between Projected and Actual Investment	7,348
- Change of Assumptions	(3,186)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,853)
Pension Expense/Income	(5,123)
Contributions	(9,894)
Total Activity in FY 2020	(16,237)
Net Pension Liability as of 2020	\$49,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1613000
 Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$1,150,528 Proportionate Share: 0.0002131

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$676,547	\$643,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,404	\$8,642
Net Difference Between Projected and Actual	55,086	0
Change of Assumptions	0	134,109
Changes in Proportion and Differences Between	61,642	1,088
Total	\$128,132	\$143,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,012
Total	\$78,848

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,859

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$37,116)
2022	1,301
2023	(3,292)
2024	23,400
2025	0
Thereafter	0
Total	(\$15,707)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,049,362	\$643,646	\$303,826

PERF Net Pension Liability - Unaudited
EAST PORTER COUNTY SCHOOL CORPORATION - 1613000

Net Pension Liability as of 2019	\$676,547
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,153)
- Net Difference Between Projected and Actual Investment	87,065
- Change of Assumptions	(60,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,912
Pension Expense/Income	78,848
Contributions	(128,859)
Total Activity in FY 2020	(32,901)
Net Pension Liability as of 2020	\$643,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1614000
 Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Wages: \$8,880 Proportionate Share: 0.0000016

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,949	\$4,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86	\$65
Net Difference Between Projected and Actual	414	0
Change of Assumptions	0	1,007
Changes in Proportion and Differences Between	232	644
Total	\$732	\$1,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$389
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189)
Total	\$200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$995

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$649)
2022	(278)
2023	(234)
2024	177
2025	0
Thereafter	0
Total	(\$984)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,879	\$4,833	\$2,281

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP - DUBOIS COUNTY - 1614000

Net Pension Liability as of 2019	\$5,949
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(137)
- Net Difference Between Projected and Actual Investment	695
- Change of Assumptions	(361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(518)
Pension Expense/Income	200
Contributions	(995)
Total Activity in FY 2020	(1,116)
Net Pension Liability as of 2020	\$4,833

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1615000
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$231,657 Proportionate Share: 0.0000429

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$149,058	\$129,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,296	\$1,740
Net Difference Between Projected and Actual	11,090	0
Change of Assumptions	0	26,998
Changes in Proportion and Differences Between	866	6,978
Total	\$14,252	\$35,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,973)
Total	\$6,462

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,946

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,637)
2022	(6,698)
2023	(3,840)
2024	4,711
2025	0
Thereafter	0
Total	(\$21,464)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$211,251	\$129,575	\$61,164

PERF Net Pension Liability - Unaudited

NEW CASTLE HOUSING AUTHORITY - 1615000

Net Pension Liability as of 2019	\$149,058
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,391)
- Net Difference Between Projected and Actual Investment	18,136
- Change of Assumptions	(10,827)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,917)
Pension Expense/Income	6,462
Contributions	(25,946)
Total Activity in FY 2020	(19,483)
Net Pension Liability as of 2020	\$129,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1616000
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$61,864 Proportionate Share: 0.0000115

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$39,991	\$34,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$615	\$466
Net Difference Between Projected and Actual	2,973	0
Change of Assumptions	0	7,237
Changes in Proportion and Differences Between	2,738	8,276
Total	\$6,326	\$15,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,072)
Total	\$725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,679

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,559)
2022	(3,165)
2023	(2,191)
2024	1,262
2025	0
Thereafter	0
Total	(\$9,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,629	\$34,735	\$16,396

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - WABASH COUNTY - 1616000

Net Pension Liability as of 2019	\$39,991
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(910)
- Net Difference Between Projected and Actual Investment	4,863
- Change of Assumptions	(2,899)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,356)
Pension Expense/Income	725
Contributions	(1,679)
Total Activity in FY 2020	(5,256)
Net Pension Liability as of 2020	\$34,735

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1617000
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$312,390 Proportionate Share: 0.0000579

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$186,736	\$174,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,098	\$2,348
Net Difference Between Projected and Actual	14,967	0
Change of Assumptions	0	36,438
Changes in Proportion and Differences Between	6,083	548
Total	\$24,148	\$39,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,078
Total	\$17,162

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,988

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,520)
2022	(5,402)
2023	(1,621)
2024	6,357
2025	0
Thereafter	0
Total	(\$15,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$285,115	\$174,881	\$82,551

PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

Net Pension Liability as of 2019	\$186,736
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,195)
- Net Difference Between Projected and Actual Investment	23,794
- Change of Assumptions	(16,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,552
Pension Expense/Income	17,162
Contributions	(34,988)
Total Activity in FY 2020	(11,855)
Net Pension Liability as of 2020	\$174,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1619000
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$316,992 Proportionate Share: 0.0000587

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$192,355	\$177,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,141	\$2,380
Net Difference Between Projected and Actual	15,174	0
Change of Assumptions	0	36,941
Changes in Proportion and Differences Between	3,248	2,220
Total	\$21,563	\$41,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,185
Total	\$15,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,503

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,927)
2022	(7,110)
2023	(2,387)
2024	6,446
2025	0
Thereafter	0
Total	(\$19,978)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$289,055	\$177,297	\$83,691

PERF Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 1619000

Net Pension Liability as of 2019	\$192,355
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,332)
- Net Difference Between Projected and Actual Investment	24,266
- Change of Assumptions	(16,074)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,121
Pension Expense/Income	15,464
Contributions	(35,503)
Total Activity in FY 2020	(15,058)
Net Pension Liability as of 2020	\$177,297

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1620000
 Submission Unit Name: TOWN OF DAYTON

Wages: \$117,307 Proportionate Share: 0.0000217

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$86,923	\$65,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,161	\$880
Net Difference Between Projected and Actual	5,609	0
Change of Assumptions	0	13,656
Changes in Proportion and Differences Between	11,868	12,755
Total	\$18,638	\$27,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,239
Total	\$7,517

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,139

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,290)
2022	(1,961)
2023	(4,784)
2024	2,382
2025	0
Thereafter	0
Total	(\$8,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,857	\$65,543	\$30,939

PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

Net Pension Liability as of 2019	\$86,923
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,021)
- Net Difference Between Projected and Actual Investment	9,718
- Change of Assumptions	(4,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,229)
Pension Expense/Income	7,517
Contributions	(13,139)
Total Activity in FY 2020	(21,380)
Net Pension Liability as of 2020	\$65,543

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1621000
 Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$2,692,033 Proportionate Share: 0.0004987

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,731,523	\$1,506,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,687	\$20,224
Net Difference Between Projected and Actual	128,912	0
Change of Assumptions	0	313,844
Changes in Proportion and Differences Between	73,200	69,579
Total	\$228,799	\$403,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,307
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,489
Total	\$142,796

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$301,496

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$130,213)
2022	(55,047)
2023	(44,346)
2024	54,758
2025	0
Thereafter	0
Total	(\$174,848)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,455,733	\$1,506,271	\$711,018

PERF Net Pension Liability - Unaudited
DECATUR COUNTY COMMUNITY SCHOOLS - 1621000

Net Pension Liability as of 2019	\$1,731,523
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,387)
- Net Difference Between Projected and Actual Investment	210,757
- Change of Assumptions	(126,000)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(111,922)
Pension Expense/Income	142,796
Contributions	(301,496)
Total Activity in FY 2020	(225,252)
Net Pension Liability as of 2020	\$1,506,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1622000
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$612,764 Proportionate Share: 0.0001135

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$403,218	\$342,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,074	\$4,603
Net Difference Between Projected and Actual	29,339	0
Change of Assumptions	0	71,428
Changes in Proportion and Differences Between	26,812	23,463
Total	\$62,225	\$99,494

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,541
Total	\$38,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,629

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,502)
2022	(12,884)
2023	(12,345)
2024	12,462
2025	0
Thereafter	0
Total	(\$37,269)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$558,905	\$342,815	\$161,822

PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

Net Pension Liability as of 2019	\$403,218
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,206)
- Net Difference Between Projected and Actual Investment	48,398
- Change of Assumptions	(27,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,430)
Pension Expense/Income	38,149
Contributions	(68,629)
Total Activity in FY 2020	(60,403)
Net Pension Liability as of 2020	\$342,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1623000
 Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$144,363 Proportionate Share: 0.0000267

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$88,576	\$80,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,429	\$1,083
Net Difference Between Projected and Actual	6,902	0
Change of Assumptions	0	16,803
Changes in Proportion and Differences Between	226	1,549
Total	\$8,557	\$19,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,020)
Total	\$5,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,168

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,126)
2022	(3,335)
2023	(1,349)
2024	2,932
2025	0
Thereafter	0
Total	(\$10,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$131,478	\$80,645	\$38,067

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

Net Pension Liability as of 2019	\$88,576
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,999)
- Net Difference Between Projected and Actual Investment	11,089
- Change of Assumptions	(7,194)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	866
Pension Expense/Income	5,475
Contributions	(16,168)
Total Activity in FY 2020	(7,931)
Net Pension Liability as of 2020	\$80,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1624000
 Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.000022

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,585	\$6,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118	\$89
Net Difference Between Projected and Actual	569	0
Change of Assumptions	0	1,385
Changes in Proportion and Differences Between	974	2,096
Total	\$1,661	\$3,570

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(244)
Total	\$291

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$898)
2022	(578)
2023	(675)
2024	242
2025	0
Thereafter	0
Total	(\$1,909)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,833	\$6,645	\$3,137

PERF Net Pension Liability - Unaudited
HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000

Net Pension Liability as of 2019	\$9,585
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(225)
- Net Difference Between Projected and Actual Investment	1,022
- Change of Assumptions	(345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,339)
Pension Expense/Income	291
Contributions	(1,344)
Total Activity in FY 2020	(2,940)
Net Pension Liability as of 2020	\$6,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1625000
 Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$47,317 Proportionate Share: 0.0000088

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$26,771	\$26,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471	\$357
Net Difference Between Projected and Actual	2,275	0
Change of Assumptions	0	5,538
Changes in Proportion and Differences Between	1,985	548
Total	\$4,731	\$6,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	410
Total	\$2,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,299

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,260)
2022	(565)
2023	147
2024	966
2025	0
Thereafter	0
Total	(\$1,712)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,334	\$26,579	\$12,547

PERF Net Pension Liability - Unaudited
MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000

Net Pension Liability as of 2019	\$26,771
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(595)
- Net Difference Between Projected and Actual Investment	3,540
- Change of Assumptions	(2,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,245
Pension Expense/Income	2,551
Contributions	(5,299)
Total Activity in FY 2020	(192)
Net Pension Liability as of 2020	\$26,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1626000
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$248,011 Proportionate Share: 0.0000459

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$148,067	\$138,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,456	\$1,861
Net Difference Between Projected and Actual	11,865	0
Change of Assumptions	0	28,886
Changes in Proportion and Differences Between	11,599	589
Total	\$25,920	\$31,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,869
Total	\$17,034

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,620

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,332)
2022	(586)
2023	(1,537)
2024	5,039
2025	0
Thereafter	0
Total	(\$5,416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$226,024	\$138,636	\$65,442

PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

Net Pension Liability as of 2019	\$148,067
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,326)
- Net Difference Between Projected and Actual Investment	18,864
- Change of Assumptions	(12,823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,560)
Pension Expense/Income	17,034
Contributions	(26,620)
Total Activity in FY 2020	(9,431)
Net Pension Liability as of 2020	\$138,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1627000
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$188,645 Proportionate Share: 0.0000349

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$117,991	\$105,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,868	\$1,415
Net Difference Between Projected and Actual	9,022	0
Change of Assumptions	0	21,963
Changes in Proportion and Differences Between	2,662	4,381
Total	\$13,552	\$27,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,489
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,559)
Total	\$6,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,128

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,144)
2022	(3,589)
2023	(2,308)
2024	3,834
2025	0
Thereafter	0
Total	(\$14,207)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$171,857	\$105,412	\$49,758

PERF Net Pension Liability - Unaudited

TOWN OF MULBERRY - 1627000

Net Pension Liability as of 2019	\$117,991
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,671)
- Net Difference Between Projected and Actual Investment	14,599
- Change of Assumptions	(9,163)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,146)
Pension Expense/Income	6,930
Contributions	(21,128)
Total Activity in FY 2020	(12,579)
Net Pension Liability as of 2020	\$105,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1628000
 Submission Unit Name: SHELBY COUNTY

Wages: \$8,360,290 Proportionate Share: 0.0015486

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,168,789	\$4,677,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,870	\$62,800
Net Difference Between Projected and Actual	400,308	0
Change of Assumptions	0	974,571
Changes in Proportion and Differences Between	127,135	44,432
Total	\$610,313	\$1,081,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$376,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,318
Total	\$444,009

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$931,162

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$405,454)
2022	(148,666)
2023	(87,411)
2024	170,041
2025	0
Thereafter	0
Total	(\$471,490)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,625,725	\$4,677,383	\$2,207,907

PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

Net Pension Liability as of 2019	\$5,168,789
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(116,798)
- Net Difference Between Projected and Actual Investment	644,624
- Change of Assumptions	(413,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(118,243)
Pension Expense/Income	444,009
Contributions	(931,162)
Total Activity in FY 2020	(491,406)
Net Pension Liability as of 2020	\$4,677,383

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1629000
 Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$142,248 Proportionate Share: 0.0000263

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$102,787	\$79,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,407	\$1,067
Net Difference Between Projected and Actual	6,798	0
Change of Assumptions	0	16,551
Changes in Proportion and Differences Between	219	22,831
Total	\$8,424	\$40,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,059)
Total	(\$3,662)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,932

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,999)
2022	(11,747)
2023	(5,166)
2024	2,887
2025	0
Thereafter	0
Total	(\$32,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$129,508	\$79,436	\$37,497

PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

Net Pension Liability as of 2019	\$102,787
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,382)
- Net Difference Between Projected and Actual Investment	11,657
- Change of Assumptions	(5,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,632)
Pension Expense/Income	(3,662)
Contributions	(15,932)
Total Activity in FY 2020	(23,351)
Net Pension Liability as of 2020	\$79,436

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1630000
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$86,478 Proportionate Share: 0.0000160

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$54,203	\$48,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$856	\$649
Net Difference Between Projected and Actual	4,136	0
Change of Assumptions	0	10,069
Changes in Proportion and Differences Between	488	1,465
Total	\$5,480	\$12,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(563)
Total	\$3,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,686

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,357)
2022	(2,016)
2023	(1,087)
2024	1,757
2025	0
Thereafter	0
Total	(\$6,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$78,788	\$48,326	\$22,812

PERF Net Pension Liability - Unaudited

WESTFIELD PUBLIC LIBRARY - 1630000

Net Pension Liability as of 2019	\$54,203
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,228)
- Net Difference Between Projected and Actual Investment	6,698
- Change of Assumptions	(4,189)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(801)
Pension Expense/Income	3,329
Contributions	(9,686)
Total Activity in FY 2020	(5,877)
Net Pension Liability as of 2020	\$48,326

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1631000
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$465,781 Proportionate Share: 0.0000863

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$281,922	\$260,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,618	\$3,500
Net Difference Between Projected and Actual	22,308	0
Change of Assumptions	0	54,311
Changes in Proportion and Differences Between	8,126	2,265
Total	\$35,052	\$60,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,183
Total	\$22,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,167

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,675)
2022	(6,526)
2023	(3,297)
2024	9,474
2025	0
Thereafter	0
Total	(\$25,024)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$424,965	\$260,660	\$123,042

PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

Net Pension Liability as of 2019	\$281,922
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,347)
- Net Difference Between Projected and Actual Investment	35,634
- Change of Assumptions	(23,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,170
Pension Expense/Income	22,175
Contributions	(52,167)
Total Activity in FY 2020	(21,262)
Net Pension Liability as of 2020	\$260,660

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1632000
 Submission Unit Name: TOWN OF COLFAX

Wages: \$168,789 Proportionate Share: 0.0000313

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$98,160	\$94,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,675	\$1,269
Net Difference Between Projected and Actual	8,091	0
Change of Assumptions	0	19,698
Changes in Proportion and Differences Between	6,466	724
Total	\$16,232	\$21,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,614
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,892
Total	\$9,506

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,904

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,590)
2022	(1,118)
2023	(189)
2024	3,438
2025	0
Thereafter	0
Total	(\$5,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$154,130	\$94,538	\$44,626

PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

Net Pension Liability as of 2019	\$98,160
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,193)
- Net Difference Between Projected and Actual Investment	12,731
- Change of Assumptions	(9,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,287
Pension Expense/Income	9,506
Contributions	(18,904)
Total Activity in FY 2020	(3,622)
Net Pension Liability as of 2020	\$94,538

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1633000
 Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$26,276 Proportionate Share: 0.0000049

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$16,195	\$14,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262	\$199
Net Difference Between Projected and Actual	1,267	0
Change of Assumptions	0	3,084
Changes in Proportion and Differences Between	30	0
Total	\$1,559	\$3,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5
Total	\$1,197

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,943

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,472)
2022	(552)
2023	(237)
2024	537
2025	0
Thereafter	0
Total	(\$1,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,129	\$14,800	\$6,986

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000

Net Pension Liability as of 2019	\$16,195
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(366)
- Net Difference Between Projected and Actual Investment	2,032
- Change of Assumptions	(1,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13
Pension Expense/Income	1,197
Contributions	(2,943)
Total Activity in FY 2020	(1,395)
Net Pension Liability as of 2020	\$14,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1634000
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$68,502 Proportionate Share: 0.0000127

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$41,313	\$38,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$680	\$515
Net Difference Between Projected and Actual	3,283	0
Change of Assumptions	0	7,992
Changes in Proportion and Differences Between	814	3,712
Total	\$4,777	\$12,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,737)
Total	(\$648)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,672

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,243)
2022	(1,151)
2023	(445)
2024	1,397
2025	0
Thereafter	0
Total	(\$7,442)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$62,538	\$38,359	\$18,107

PERF Net Pension Liability - Unaudited
MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000

Net Pension Liability as of 2019	\$41,313
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(929)
- Net Difference Between Projected and Actual Investment	5,236
- Change of Assumptions	(3,510)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,569
Pension Expense/Income	(648)
Contributions	(7,672)
Total Activity in FY 2020	(2,954)
Net Pension Liability as of 2020	\$38,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1635000

Submission Unit Name: NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$192,355	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	2,088	177,521
Total	\$2,088	\$177,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,253)
Total	(68,253)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$65,928)
2022	(62,576)
2023	(46,929)
2024	0
2025	0
Thereafter	0
Total	(\$175,433)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE - 1635000

Net Pension Liability as of 2019	\$192,355
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,093)
- Net Difference Between Projected and Actual Investment	9,092
- Change of Assumptions	20,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(146,280)
Pension Expense/Income	(68,253)
Contributions	(2,688)
Total Activity in FY 2020	(192,355)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1636000
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$359,580 Proportionate Share: 0.0000666

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$213,177	\$201,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,564	\$2,701
Net Difference Between Projected and Actual	17,216	0
Change of Assumptions	0	41,913
Changes in Proportion and Differences Between	12,829	2,819
Total	\$33,609	\$47,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,427
Total	\$18,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,273

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,282)
2022	(2,398)
2023	(1,456)
2024	7,312
2025	0
Thereafter	0
Total	(\$13,824)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$327,956	\$201,158	\$94,955

PERF Net Pension Liability - Unaudited

PEABODY PUBLIC LIBRARY - 1636000

Net Pension Liability as of 2019	\$213,177
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,782)
- Net Difference Between Projected and Actual Investment	27,292
- Change of Assumptions	(18,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,903
Pension Expense/Income	18,627
Contributions	(40,273)
Total Activity in FY 2020	(12,019)
Net Pension Liability as of 2020	\$201,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1637000
 Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$288,456 Proportionate Share: 0.0000534

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$178,804	\$161,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,858	\$2,166
Net Difference Between Projected and Actual	13,804	0
Change of Assumptions	0	33,606
Changes in Proportion and Differences Between	945	3,029
Total	\$17,607	\$38,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(408)
Total	\$12,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,307

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,768)
2022	(7,176)
2023	(3,113)
2024	5,863
2025	0
Thereafter	0
Total	(\$21,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$262,956	\$161,289	\$76,135

PERF Net Pension Liability - Unaudited

PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

Net Pension Liability as of 2019	\$178,804
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,043)
- Net Difference Between Projected and Actual Investment	22,256
- Change of Assumptions	(14,209)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,793)
Pension Expense/Income	12,581
Contributions	(32,307)
Total Activity in FY 2020	(17,515)
Net Pension Liability as of 2020	\$161,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$15,000 Proportionate Share: 0.0000028

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,585	\$8,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150	\$114
Net Difference Between Projected and Actual	724	0
Change of Assumptions	0	1,762
Changes in Proportion and Differences Between	13	370
Total	\$887	\$2,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(197)
Total	\$484

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,031)
2022	(417)
2023	(219)
2024	308
2025	0
Thereafter	0
Total	(\$1,359)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,788	\$8,457	\$3,992

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000

Net Pension Liability as of 2019	\$9,585
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(218)
- Net Difference Between Projected and Actual Investment	1,177
- Change of Assumptions	(722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169)
Pension Expense/Income	484
Contributions	(1,680)
Total Activity in FY 2020	(1,128)
Net Pension Liability as of 2020	\$8,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1639000
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$621,013 Proportionate Share: 0.0001150

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$363,227	\$347,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,154	\$4,664
Net Difference Between Projected and Actual	29,727	0
Change of Assumptions	0	72,372
Changes in Proportion and Differences Between	14,931	20,597
Total	\$50,812	\$97,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,604)
Total	\$20,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,538

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$42,669)
2022	(15,465)
2023	(1,315)
2024	12,628
2025	0
Thereafter	0
Total	(\$46,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$566,291	\$347,345	\$163,961

PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

Net Pension Liability as of 2019	\$363,227
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,128)
- Net Difference Between Projected and Actual Investment	46,896
- Change of Assumptions	(32,968)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,487
Pension Expense/Income	20,369
Contributions	(69,538)
Total Activity in FY 2020	(15,882)
Net Pension Liability as of 2020	\$347,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1641000
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,106,642 Proportionate Share: 0.0002050

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$678,860	\$619,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,970	\$8,313
Net Difference Between Projected and Actual	52,992	0
Change of Assumptions	0	129,011
Changes in Proportion and Differences Between	13,928	27,947
Total	\$77,890	\$165,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(592)
Total	\$49,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,939

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$63,986)
2022	(35,809)
2023	(10,098)
2024	22,512
2025	0
Thereafter	0
Total	(\$87,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,009,475	\$619,181	\$292,277

PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

Net Pension Liability as of 2019	\$678,860
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,319)
- Net Difference Between Projected and Actual Investment	85,080
- Change of Assumptions	(55,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	591
Pension Expense/Income	49,273
Contributions	(123,939)
Total Activity in FY 2020	(59,679)
Net Pension Liability as of 2020	\$619,181

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1642000
 Submission Unit Name: TOWN OF HARMONY

Wages: \$13,200 Proportionate Share: 0.000024

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,576	\$7,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128	\$97
Net Difference Between Projected and Actual	620	0
Change of Assumptions	0	1,510
Changes in Proportion and Differences Between	1,216	2,483
Total	\$1,964	\$4,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(302)
Total	\$282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,008)
2022	(620)
2023	(762)
2024	264
2025	0
Thereafter	0
Total	(\$2,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,818	\$7,249	\$3,422

PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

Net Pension Liability as of 2019	\$10,576
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(249)
- Net Difference Between Projected and Actual Investment	1,120
- Change of Assumptions	(362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,640)
Pension Expense/Income	282
Contributions	(1,478)
Total Activity in FY 2020	(3,327)
Net Pension Liability as of 2020	\$7,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1643000
 Submission Unit Name: CITY OF JONESBORO

Wages: \$236,825 Proportionate Share: 0.0000439

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$251,515	\$132,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,349	\$1,780
Net Difference Between Projected and Actual	11,348	0
Change of Assumptions	0	27,627
Changes in Proportion and Differences Between	51,628	95,350
Total	\$65,325	\$124,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,791
Total	\$14,470

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,524

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,329)
2022	(24,536)
2023	(28,387)
2024	4,820
2025	0
Thereafter	0
Total	(\$59,432)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$216,175	\$132,595	\$62,590

PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

Net Pension Liability as of 2019	\$251,515
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,091)
- Net Difference Between Projected and Actual Investment	23,236
- Change of Assumptions	(341)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123,670)
Pension Expense/Income	14,470
Contributions	(26,524)
Total Activity in FY 2020	(118,920)
Net Pension Liability as of 2020	\$132,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1644000
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$1,868,474 Proportionate Share: 0.0003461

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,133,637	\$1,045,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,521	\$14,035
Net Difference Between Projected and Actual	89,466	0
Change of Assumptions	0	217,809
Changes in Proportion and Differences Between	32,491	116
Total	\$140,478	\$231,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,188
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,148
Total	\$102,336

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,269

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$88,474)
2022	(27,054)
2023	(13,958)
2024	38,004
2025	0
Thereafter	0
Total	(\$91,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,704,290	\$1,045,358	\$493,450

PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

Net Pension Liability as of 2019	\$1,133,637
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,532)
- Net Difference Between Projected and Actual Investment	143,050
- Change of Assumptions	(94,826)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,038)
Pension Expense/Income	102,336
Contributions	(209,269)
Total Activity in FY 2020	(88,279)
Net Pension Liability as of 2020	\$1,045,358

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1645000
 Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Wages: \$521,324 Proportionate Share: 0.0000966

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$331,828	\$291,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,169	\$3,917
Net Difference Between Projected and Actual	24,971	0
Change of Assumptions	0	60,793
Changes in Proportion and Differences Between	39,193	10,490
Total	\$69,333	\$75,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,949
Total	\$49,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,388

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,692)
2022	(4,071)
2023	(7,710)
2024	10,606
2025	0
Thereafter	0
Total	(\$5,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$475,684	\$291,770	\$137,727

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

Net Pension Liability as of 2019	\$331,828
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,535)
- Net Difference Between Projected and Actual Investment	40,656
- Change of Assumptions	(24,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,443)
Pension Expense/Income	49,447
Contributions	(58,388)
Total Activity in FY 2020	(40,058)
Net Pension Liability as of 2020	\$291,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1646000
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$513,363 Proportionate Share: 0.0000951

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$302,744	\$287,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,089	\$3,857
Net Difference Between Projected and Actual	24,583	0
Change of Assumptions	0	59,849
Changes in Proportion and Differences Between	20,252	28,942
Total	\$49,924	\$92,648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,398)
Total	\$12,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,981

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,319)
2022	(9,778)
2023	(5,070)
2024	10,443
2025	0
Thereafter	0
Total	(\$42,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$468,298	\$287,239	\$135,588

PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

Net Pension Liability as of 2019	\$302,744
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,785)
- Net Difference Between Projected and Actual Investment	38,893
- Change of Assumptions	(27,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,639
Pension Expense/Income	12,735
Contributions	(41,981)
Total Activity in FY 2020	(15,505)
Net Pension Liability as of 2020	\$287,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1647000

Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$87,847 Proportionate Share: 0.0000163

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$54,864	\$49,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$872	\$661
Net Difference Between Projected and Actual	4,214	0
Change of Assumptions	0	10,258
Changes in Proportion and Differences Between	1,462	6,341
Total	\$6,548	\$17,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,705)
Total	\$1,260

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,204

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,482)
2022	(3,196)
2023	(1,822)
2024	1,788
2025	0
Thereafter	0
Total	(\$10,712)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$80,266	\$49,232	\$23,240

PERF Net Pension Liability - Unaudited
SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000

Net Pension Liability as of 2019	\$54,864
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,242)
- Net Difference Between Projected and Actual Investment	6,807
- Change of Assumptions	(4,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,947)
Pension Expense/Income	1,260
Contributions	(6,204)
Total Activity in FY 2020	(5,632)
Net Pension Liability as of 2020	\$49,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1648000
 Submission Unit Name: TOWN OF SHELburn

Wages: \$229,597 Proportionate Share: 0.0000425

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$115,016	\$128,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,274	\$1,723
Net Difference Between Projected and Actual	10,986	0
Change of Assumptions	0	26,746
Changes in Proportion and Differences Between	21,570	13,415
Total	\$34,830	\$41,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,338
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	852
Total	\$11,190

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,715

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,871)
2022	(3,114)
2023	4,265
2024	4,666
2025	0
Thereafter	0
Total	(\$7,054)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$209,281	\$128,367	\$60,594

PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

Net Pension Liability as of 2019	\$115,016
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,495)
- Net Difference Between Projected and Actual Investment	16,423
- Change of Assumptions	(14,269)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,217
Pension Expense/Income	11,190
Contributions	(25,715)
Total Activity in FY 2020	13,351
Net Pension Liability as of 2020	\$128,367

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1649000
 Submission Unit Name: CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY

Wages: \$70,426 Proportionate Share: 0.0000130

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$39,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$696	\$527
Net Difference Between Projected and Actual	3,360	0
Change of Assumptions	0	8,181
Changes in Proportion and Differences Between	35,885	3,312
Total	\$39,941	\$12,020

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,469
Total	\$14,631

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,287

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$7,523
2022	9,976
2023	8,995
2024	1,427
2025	0
Thereafter	0
Total	\$27,921

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,016	\$39,265	\$18,535

PERF Net Pension Liability - Unaudited

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY - 1649000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169
- Net Difference Between Projected and Actual Investment	3,360
- Change of Assumptions	(8,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,573
Pension Expense/Income	14,631
Contributions	(3,287)
Total Activity in FY 2020	39,265
Net Pension Liability as of 2020	\$39,265

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1650000
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$226,715 Proportionate Share: 0.0000420

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$139,143	\$126,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,248	\$1,703
Net Difference Between Projected and Actual	10,857	0
Change of Assumptions	0	26,432
Changes in Proportion and Differences Between	3,246	1,998
Total	\$16,351	\$30,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(155)
Total	\$10,061

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,392

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,853)
2022	(3,455)
2023	(2,087)
2024	4,613
2025	0
Thereafter	0
Total	(\$13,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$206,819	\$126,857	\$59,881

PERF Net Pension Liability - Unaudited

TOWN OF CARLISLE - 1650000

Net Pension Liability as of 2019	\$139,143
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,139)
- Net Difference Between Projected and Actual Investment	17,434
- Change of Assumptions	(11,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87
Pension Expense/Income	10,061
Contributions	(25,392)
Total Activity in FY 2020	(12,286)
Net Pension Liability as of 2020	\$126,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1651000
 Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,228,162 Proportionate Share: 0.0002275

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$913,520	\$687,140

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,174	\$9,226
Net Difference Between Projected and Actual	58,808	0
Change of Assumptions	0	143,171
Changes in Proportion and Differences Between	60,298	134,982
Total	\$131,280	\$287,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,046)
Total	\$46,293

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,554

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,415)
2022	(49,900)
2023	(50,763)
2024	24,979
2025	0
Thereafter	0
Total	(\$156,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,120,271	\$687,140	\$324,357

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

Net Pension Liability as of 2019	\$913,520
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,242)
- Net Difference Between Projected and Actual Investment	101,988
- Change of Assumptions	(44,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(171,797)
Pension Expense/Income	46,293
Contributions	(137,554)
Total Activity in FY 2020	(226,380)
Net Pension Liability as of 2020	\$687,140

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1653000
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$48,395 Proportionate Share: 0.0000090

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$43,627	\$27,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$482	\$365
Net Difference Between Projected and Actual	2,326	0
Change of Assumptions	0	5,664
Changes in Proportion and Differences Between	2,566	21,901
Total	\$5,374	\$27,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,163)
Total	(\$4,974)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,420

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,932)
2022	(9,748)
2023	(3,864)
2024	988
2025	0
Thereafter	0
Total	(\$22,556)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,318	\$27,184	\$12,832

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

Net Pension Liability as of 2019	\$43,627
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,038)
- Net Difference Between Projected and Actual Investment	4,388
- Change of Assumptions	(931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,468)
Pension Expense/Income	(4,974)
Contributions	(5,420)
Total Activity in FY 2020	(16,443)
Net Pension Liability as of 2020	\$27,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1655000
 Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$201,771 Proportionate Share: 0.0000374

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$107,415	\$112,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,001	\$1,517
Net Difference Between Projected and Actual	9,668	0
Change of Assumptions	0	23,537
Changes in Proportion and Differences Between	33,507	8,874
Total	\$45,176	\$33,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,371
Total	\$15,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,598

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,752)
2022	9,678
2023	2,216
2024	4,106
2025	0
Thereafter	0
Total	\$11,248

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$184,168	\$112,963	\$53,323

PERF Net Pension Liability - Unaudited

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

Net Pension Liability as of 2019	\$107,415
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,360)
- Net Difference Between Projected and Actual Investment	14,745
- Change of Assumptions	(11,884)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,177
Pension Expense/Income	15,468
Contributions	(22,598)
Total Activity in FY 2020	5,548
Net Pension Liability as of 2020	\$112,963

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1656000
 Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$16,000 Proportionate Share: 0.0000030

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,907	\$9,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161	\$122
Net Difference Between Projected and Actual	775	0
Change of Assumptions	0	1,888
Changes in Proportion and Differences Between	636	943
Total	\$1,572	\$2,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	236
Total	\$966

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,792

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$740)
2022	(579)
2023	(392)
2024	330
2025	0
Thereafter	0
Total	(\$1,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,773	\$9,061	\$4,277

PERF Net Pension Liability - Unaudited
WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000

Net Pension Liability as of 2019	\$10,907
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(250)
- Net Difference Between Projected and Actual Investment	1,291
- Change of Assumptions	(704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,357)
Pension Expense/Income	966
Contributions	(1,792)
Total Activity in FY 2020	(1,846)
Net Pension Liability as of 2020	\$9,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1657000
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$23,520 Proportionate Share: 0.0000044

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$16,195	\$13,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235	\$178
Net Difference Between Projected and Actual	1,137	0
Change of Assumptions	0	2,769
Changes in Proportion and Differences Between	552	1,518
Total	\$1,924	\$4,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(286)
Total	\$784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,634

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,616)
2022	(783)
2023	(625)
2024	483
2025	0
Thereafter	0
Total	(\$2,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,667	\$13,290	\$6,273

PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

Net Pension Liability as of 2019	\$16,195
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(372)
- Net Difference Between Projected and Actual Investment	1,902
- Change of Assumptions	(1,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,572)
Pension Expense/Income	784
Contributions	(2,634)
Total Activity in FY 2020	(2,905)
Net Pension Liability as of 2020	\$13,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1658000
 Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$4,183,659 Proportionate Share: 0.0007750

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,619,924	\$2,340,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,472	\$31,428
Net Difference Between Projected and Actual	200,335	0
Change of Assumptions	0	487,726
Changes in Proportion and Differences Between	22,402	69,333
Total	\$264,209	\$588,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,883)
Total	\$166,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$468,016

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$261,014)
2022	(96,857)
2023	(51,505)
2024	85,098
2025	0
Thereafter	0
Total	(\$324,278)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,816,309	\$2,340,806	\$1,104,951

PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

Net Pension Liability as of 2019	\$2,619,924
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,331)
- Net Difference Between Projected and Actual Investment	324,172
- Change of Assumptions	(203,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,072)
Pension Expense/Income	166,633
Contributions	(468,016)
Total Activity in FY 2020	(279,118)
Net Pension Liability as of 2020	\$2,340,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1659000
 Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$22,410 Proportionate Share: 0.0000042

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$14,212	\$12,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225	\$170
Net Difference Between Projected and Actual	1,086	0
Change of Assumptions	0	2,643
Changes in Proportion and Differences Between	8	460
Total	\$1,319	\$3,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(191)
Total	\$831

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,510

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,465)
2022	(662)
2023	(289)
2024	462
2025	0
Thereafter	0
Total	(\$1,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,682	\$12,686	\$5,988

PERF Net Pension Liability - Unaudited
JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000

Net Pension Liability as of 2019	\$14,212
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(321)
- Net Difference Between Projected and Actual Investment	1,758
- Change of Assumptions	(1,101)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(183)
Pension Expense/Income	831
Contributions	(2,510)
Total Activity in FY 2020	(1,526)
Net Pension Liability as of 2020	\$12,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1660000
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$153,436 Proportionate Share: 0.0000284

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$96,508	\$85,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,520	\$1,152
Net Difference Between Projected and Actual	7,341	0
Change of Assumptions	0	17,873
Changes in Proportion and Differences Between	278	10,712
Total	\$9,139	\$29,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,914)
Total	\$994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,185

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,321)
2022	(7,392)
2023	(2,003)
2024	3,118
2025	0
Thereafter	0
Total	(\$20,598)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$139,849	\$85,779	\$40,491

PERF Net Pension Liability - Unaudited

NOBLESVILLE HOUSING AUTHORITY - 1660000

Net Pension Liability as of 2019	\$96,508
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,187)
- Net Difference Between Projected and Actual Investment	11,903
- Change of Assumptions	(7,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,149
Pension Expense/Income	994
Contributions	(17,185)
Total Activity in FY 2020	(10,729)
Net Pension Liability as of 2020	\$85,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1661000

Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$71,300 Proportionate Share: 0.0000132

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$38,008	\$39,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$706	\$535
Net Difference Between Projected and Actual	3,412	0
Change of Assumptions	0	8,307
Changes in Proportion and Differences Between	4,785	5,018
Total	\$8,903	\$13,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,221)
Total	\$1,990

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,986

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,138)
2022	(2,029)
2023	761
2024	1,449
2025	0
Thereafter	0
Total	(\$4,957)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$65,000	\$39,869	\$18,820

PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

Net Pension Liability as of 2019	\$38,008
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(835)
- Net Difference Between Projected and Actual Investment	5,209
- Change of Assumptions	(4,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,666
Pension Expense/Income	1,990
Contributions	(7,986)
Total Activity in FY 2020	1,861
Net Pension Liability as of 2020	\$39,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1662000
 Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Wages: \$19,425 Proportionate Share: 0.0000036

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,229	\$10,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193	\$146
Net Difference Between Projected and Actual	931	0
Change of Assumptions	0	2,266
Changes in Proportion and Differences Between	0	3,597
Total	\$1,124	\$6,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,942)
Total	(\$1,066)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,916)
2022	(1,634)
2023	(730)
2024	395
2025	0
Thereafter	0
Total	(\$4,885)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,727	\$10,873	\$5,133

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

Net Pension Liability as of 2019	\$12,229
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(277)
- Net Difference Between Projected and Actual Investment	1,509
- Change of Assumptions	(940)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(582)
Pension Expense/Income	(1,066)
Contributions	0
Total Activity in FY 2020	(1,356)
Net Pension Liability as of 2020	\$10,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1663000
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$38,364 Proportionate Share: 0.0000071

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$23,466	\$21,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$380	\$288
Net Difference Between Projected and Actual	1,835	0
Change of Assumptions	0	4,468
Changes in Proportion and Differences Between	44	605
Total	\$2,259	\$5,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(316)
Total	\$1,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,297

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,489)
2022	(1,054)
2023	(339)
2024	780
2025	0
Thereafter	0
Total	(\$3,102)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,962	\$21,445	\$10,123

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, LAPORTE COUNTY - 1663000

Net Pension Liability as of 2019	\$23,466
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(529)
- Net Difference Between Projected and Actual Investment	2,944
- Change of Assumptions	(1,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	372
Pension Expense/Income	1,411
Contributions	(4,297)
Total Activity in FY 2020	(2,021)
Net Pension Liability as of 2020	\$21,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1665000
 Submission Unit Name: CITY OF AUSTIN

Wages: \$726,007 Proportionate Share: 0.0001345

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$449,489	\$406,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,197	\$5,454
Net Difference Between Projected and Actual	34,768	0
Change of Assumptions	0	84,644
Changes in Proportion and Differences Between	23,587	4,140
Total	\$65,552	\$94,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,551
Total	\$46,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,315

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,703)
2022	(8,115)
2023	(7,635)
2024	14,767
2025	0
Thereafter	0
Total	(\$28,686)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$662,314	\$406,243	\$191,763

PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

Net Pension Liability as of 2019	\$449,489
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,159)
- Net Difference Between Projected and Actual Investment	56,014
- Change of Assumptions	(35,881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,173)
Pension Expense/Income	46,268
Contributions	(81,315)
Total Activity in FY 2020	(43,246)
Net Pension Liability as of 2020	\$406,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1666000
 Submission Unit Name: MIDDLE TOWNSHIP - HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
MIDDLE TOWNSHIP - HENDRICKS COUNTY - 1666000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1667000
 Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$251,451 Proportionate Share: 0.0000466

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$149,058	\$140,750

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,494	\$1,890
Net Difference Between Projected and Actual	12,046	0
Change of Assumptions	0	29,326
Changes in Proportion and Differences Between	9,519	8,110
Total	\$24,059	\$39,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,032
Total	\$12,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,340

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$13,348)
2022	(3,887)
2023	(3,149)
2024	5,117
2025	0
Thereafter	0
Total	(\$15,267)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$229,471	\$140,750	\$66,440

PERF Net Pension Liability - Unaudited
DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000

Net Pension Liability as of 2019	\$149,058
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,343)
- Net Difference Between Projected and Actual Investment	19,092
- Change of Assumptions	(13,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,929)
Pension Expense/Income	12,367
Contributions	(18,340)
Total Activity in FY 2020	(8,308)
Net Pension Liability as of 2020	\$140,750

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1668000
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$30,180 Proportionate Share: 0.0000056

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$18,178	\$16,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$300	\$227
Net Difference Between Projected and Actual	1,448	0
Change of Assumptions	0	3,524
Changes in Proportion and Differences Between	1,035	361
Total	\$2,783	\$4,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	137
Total	\$1,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,380

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,558)
2022	(199)
2023	(188)
2024	616
2025	0
Thereafter	0
Total	(\$1,329)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,576	\$16,914	\$7,984

PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

Net Pension Liability as of 2019	\$18,178
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(408)
- Net Difference Between Projected and Actual Investment	2,307
- Change of Assumptions	(1,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	270
Pension Expense/Income	1,499
Contributions	(3,380)
Total Activity in FY 2020	(1,264)
Net Pension Liability as of 2020	\$16,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1669000
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$1,403,445 Proportionate Share: 0.0002600

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$897,986	\$785,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,913	\$10,544
Net Difference Between Projected and Actual	67,209	0
Change of Assumptions	0	163,624
Changes in Proportion and Differences Between	140,784	32,296
Total	\$221,906	\$206,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	78,408
Total	\$141,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,187

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,684)
2022	11,523
2023	(21,946)
2024	28,549
2025	0
Thereafter	0
Total	\$15,442

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,280,310	\$785,303	\$370,693

PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

Net Pension Liability as of 2019	\$897,986
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,409)
- Net Difference Between Projected and Actual Investment	109,655
- Change of Assumptions	(66,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,188)
Pension Expense/Income	141,652
Contributions	(157,187)
Total Activity in FY 2020	(112,683)
Net Pension Liability as of 2020	\$785,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1670000
 Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$266,656 Proportionate Share: 0.0000494

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$140,796	\$149,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,644	\$2,003
Net Difference Between Projected and Actual	12,770	0
Change of Assumptions	0	31,089
Changes in Proportion and Differences Between	29,275	732
Total	\$44,689	\$33,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,118
Total	\$24,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,865

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,257)
2022	5,501
2023	3,196
2024	5,425
2025	0
Thereafter	0
Total	\$10,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$243,259	\$149,207	\$70,432

PERF Net Pension Liability - Unaudited

DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

Net Pension Liability as of 2019	\$140,796
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,087)
- Net Difference Between Projected and Actual Investment	19,425
- Change of Assumptions	(15,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,618
Pension Expense/Income	24,134
Contributions	(29,865)
Total Activity in FY 2020	8,411
Net Pension Liability as of 2020	\$149,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1671000
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$72,787 Proportionate Share: 0.0000135

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$42,966	\$40,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$722	\$547
Net Difference Between Projected and Actual	3,490	0
Change of Assumptions	0	8,496
Changes in Proportion and Differences Between	4,589	905
Total	\$8,801	\$9,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,219
Total	\$4,503

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,152

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,800)
2022	407
2023	(238)
2024	1,484
2025	0
Thereafter	0
Total	(\$1,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,478	\$40,775	\$19,248

PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

Net Pension Liability as of 2019	\$42,966
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(963)
- Net Difference Between Projected and Actual Investment	5,521
- Change of Assumptions	(3,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	735
Pension Expense/Income	4,503
Contributions	(8,152)
Total Activity in FY 2020	(2,191)
Net Pension Liability as of 2020	\$40,775

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1672000
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$64,787 Proportionate Share: 0.0000120

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$48,915	\$36,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$642	\$487
Net Difference Between Projected and Actual	3,102	0
Change of Assumptions	0	7,552
Changes in Proportion and Differences Between	109	7,909
Total	\$3,853	\$15,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,919
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,886)
Total	\$33

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,256

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,493)
2022	(4,062)
2023	(2,857)
2024	1,317
2025	0
Thereafter	0
Total	(\$12,095)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,091	\$36,245	\$17,109

PERF Net Pension Liability - Unaudited

SHERIDAN PUBLIC LIBRARY - 1672000

Net Pension Liability as of 2019	\$48,915
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,140)
- Net Difference Between Projected and Actual Investment	5,414
- Change of Assumptions	(2,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,475)
Pension Expense/Income	33
Contributions	(7,256)
Total Activity in FY 2020	(12,670)
Net Pension Liability as of 2020	\$36,245

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1673000
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$441,018 Proportionate Share: 0.0000817

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$225,075	\$246,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,372	\$3,313
Net Difference Between Projected and Actual	21,119	0
Change of Assumptions	0	51,416
Changes in Proportion and Differences Between	37,676	12,208
Total	\$63,167	\$66,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,550
Total	\$27,423

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,586

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,113)
2022	(1,662)
2023	7,033
2024	8,972
2025	0
Thereafter	0
Total	(\$3,770)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$402,313	\$246,766	\$116,483

PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

Net Pension Liability as of 2019	\$225,075
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,901)
- Net Difference Between Projected and Actual Investment	31,758
- Change of Assumptions	(26,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,996
Pension Expense/Income	27,423
Contributions	(48,586)
Total Activity in FY 2020	21,691
Net Pension Liability as of 2020	\$246,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1674000
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$136,211 Proportionate Share: 0.0000252

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$86,593	\$76,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,349	\$1,022
Net Difference Between Projected and Actual	6,514	0
Change of Assumptions	0	15,859
Changes in Proportion and Differences Between	838	4,039
Total	\$8,701	\$20,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,356)
Total	\$4,774

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,256

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,590)
2022	(4,384)
2023	(2,012)
2024	2,767
2025	0
Thereafter	0
Total	(\$12,219)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$124,092	\$76,114	\$35,929

PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

Net Pension Liability as of 2019	\$86,593
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,966)
- Net Difference Between Projected and Actual Investment	10,607
- Change of Assumptions	(6,465)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,173)
Pension Expense/Income	4,774
Contributions	(15,256)
Total Activity in FY 2020	(10,479)
Net Pension Liability as of 2020	\$76,114

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1675000
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$125,763 Proportionate Share: 0.0000233

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$46,932	\$70,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,247	\$945
Net Difference Between Projected and Actual	6,023	0
Change of Assumptions	0	14,663
Changes in Proportion and Differences Between	32,758	6,338
Total	\$40,028	\$21,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,443
Total	\$12,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,086

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$481)
2022	9,687
2023	6,318
2024	2,558
2025	0
Thereafter	0
Total	\$18,082

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$114,735	\$70,375	\$33,220

PERF Net Pension Liability - Unaudited
LAKE LEMON CONSERVANCY DISTRICT - 1675000

Net Pension Liability as of 2019	\$46,932
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(941)
- Net Difference Between Projected and Actual Investment	8,241
- Change of Assumptions	(9,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,689
Pension Expense/Income	12,111
Contributions	(14,086)
Total Activity in FY 2020	23,443
Net Pension Liability as of 2020	\$70,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1676000
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$50,805 Proportionate Share: 0.000094

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$32,720	\$28,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503	\$381
Net Difference Between Projected and Actual	2,430	0
Change of Assumptions	0	5,916
Changes in Proportion and Differences Between	5,459	1,470
Total	\$8,392	\$7,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,235
Total	\$7,522

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,690

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$1,614
2022	(1,166)
2023	(856)
2024	1,033
2025	0
Thereafter	0
Total	\$625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,288	\$28,392	\$13,402

PERF Net Pension Liability - Unaudited

LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

Net Pension Liability as of 2019	\$32,720
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(744)
- Net Difference Between Projected and Actual Investment	3,977
- Change of Assumptions	(2,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,027)
Pension Expense/Income	7,522
Contributions	(5,690)
Total Activity in FY 2020	(4,328)
Net Pension Liability as of 2020	\$28,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1677000
 Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$56,271 Proportionate Share: 0.0000104

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$35,034	\$31,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$557	\$422
Net Difference Between Projected and Actual	2,688	0
Change of Assumptions	0	6,545
Changes in Proportion and Differences Between	93	826
Total	\$3,338	\$7,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(377)
Total	\$2,153

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,303

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,502)
2022	(1,438)
2023	(657)
2024	1,142
2025	0
Thereafter	0
Total	(\$4,455)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,212	\$31,412	\$14,828

PERF Net Pension Liability - Unaudited

WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000

Net Pension Liability as of 2019	\$35,034
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(793)
- Net Difference Between Projected and Actual Investment	4,344
- Change of Assumptions	(2,745)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(278)
Pension Expense/Income	2,153
Contributions	(6,303)
Total Activity in FY 2020	(3,622)
Net Pension Liability as of 2020	\$31,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1678000
 Submission Unit Name: TOWN OF CARBON

Wages: \$21,635 Proportionate Share: 0.0000040

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$18,839	\$12,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214	\$162
Net Difference Between Projected and Actual	1,034	0
Change of Assumptions	0	2,517
Changes in Proportion and Differences Between	366	5,910
Total	\$1,614	\$8,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,328)
Total	(\$1,355)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,339

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,379)
2022	(2,220)
2023	(1,815)
2024	439
2025	0
Thereafter	0
Total	(\$6,975)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,697	\$12,082	\$5,703

PERF Net Pension Liability - Unaudited

TOWN OF CARBON - 1678000

Net Pension Liability as of 2019	\$18,839
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(447)
- Net Difference Between Projected and Actual Investment	1,924
- Change of Assumptions	(473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,067)
Pension Expense/Income	(1,355)
Contributions	(1,339)
Total Activity in FY 2020	(6,757)
Net Pension Liability as of 2020	\$12,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1679000
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$90,537 Proportionate Share: 0.0000168

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$64,779	\$50,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$899	\$681
Net Difference Between Projected and Actual	4,343	0
Change of Assumptions	0	10,573
Changes in Proportion and Differences Between	108	14,204
Total	\$5,350	\$25,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,688)
Total	(\$2,601)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,140

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,635)
2022	(7,230)
2023	(3,088)
2024	1,845
2025	0
Thereafter	0
Total	(\$20,108)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,728	\$50,743	\$23,952

PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

Net Pension Liability as of 2019	\$64,779
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,497)
- Net Difference Between Projected and Actual Investment	7,405
- Change of Assumptions	(3,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,658)
Pension Expense/Income	(2,601)
Contributions	(10,140)
Total Activity in FY 2020	(14,036)
Net Pension Liability as of 2020	\$50,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1680000
 Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Wages: \$19,754 Proportionate Share: 0.0000037

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$19,169	\$11,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198	\$150
Net Difference Between Projected and Actual	956	0
Change of Assumptions	0	2,328
Changes in Proportion and Differences Between	18	6,160
Total	\$1,172	\$8,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,344)
Total	(\$1,444)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,212

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,429)
2022	(2,545)
2023	(1,898)
2024	406
2025	0
Thereafter	0
Total	(\$7,466)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,220	\$11,175	\$5,275

PERF Net Pension Liability - Unaudited
SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000

Net Pension Liability as of 2019	\$19,169
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(460)
- Net Difference Between Projected and Actual Investment	1,862
- Change of Assumptions	(248)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,492)
Pension Expense/Income	(1,444)
Contributions	(2,212)
Total Activity in FY 2020	(7,994)
Net Pension Liability as of 2020	\$11,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1681000
 Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$123,690 Proportionate Share: 0.0000229

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$95,847	\$69,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,225	\$929
Net Difference Between Projected and Actual	5,920	0
Change of Assumptions	0	14,412
Changes in Proportion and Differences Between	1,006	16,838
Total	\$8,151	\$32,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,252)
Total	\$318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,853

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,149)
2022	(8,322)
2023	(6,071)
2024	2,514
2025	0
Thereafter	0
Total	(\$24,028)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$112,766	\$69,167	\$32,650

PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

Net Pension Liability as of 2019	\$95,847
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,242)
- Net Difference Between Projected and Actual Investment	10,450
- Change of Assumptions	(4,014)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,339)
Pension Expense/Income	318
Contributions	(13,853)
Total Activity in FY 2020	(26,680)
Net Pension Liability as of 2020	\$69,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1682000
 Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$19,800 Proportionate Share: 0.0000037

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,898	\$11,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198	\$150
Net Difference Between Projected and Actual	956	0
Change of Assumptions	0	2,328
Changes in Proportion and Differences Between	755	0
Total	\$1,909	\$2,478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	546
Total	\$1,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,218

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$644)
2022	(234)
2023	(97)
2024	406
2025	0
Thereafter	0
Total	(\$569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,220	\$11,175	\$5,275

PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

Net Pension Liability as of 2019	\$11,898
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(267)
- Net Difference Between Projected and Actual Investment	1,518
- Change of Assumptions	(1,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(164)
Pension Expense/Income	1,446
Contributions	(2,218)
Total Activity in FY 2020	(723)
Net Pension Liability as of 2020	\$11,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1683000
 Submission Unit Name: TOWN OF CULVER

Wages: \$853,580 Proportionate Share: 0.0001581

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$506,997	\$477,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,460	\$6,411
Net Difference Between Projected and Actual	40,868	0
Change of Assumptions	0	99,496
Changes in Proportion and Differences Between	35,144	2,897
Total	\$84,472	\$108,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,457
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,994
Total	\$52,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,601

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$34,531)
2022	(3,466)
2023	(3,696)
2024	17,361
2025	0
Thereafter	0
Total	(\$24,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$778,527	\$477,524	\$225,410

PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

Net Pension Liability as of 2019	\$506,997
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,376)
- Net Difference Between Projected and Actual Investment	64,832
- Change of Assumptions	(44,495)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,716
Pension Expense/Income	52,451
Contributions	(95,601)
Total Activity in FY 2020	(29,473)
Net Pension Liability as of 2020	\$477,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1684000
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$746,169 Proportionate Share: 0.0001382

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$436,268	\$417,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,395	\$5,604
Net Difference Between Projected and Actual	35,724	0
Change of Assumptions	0	86,973
Changes in Proportion and Differences Between	24,709	0
Total	\$67,828	\$92,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,333
Total	\$43,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,098

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,801)
2022	(7,499)
2023	(1,623)
2024	15,174
2025	0
Thereafter	0
Total	(\$24,749)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$680,534	\$417,418	\$197,038

PERF Net Pension Liability - Unaudited

TOWN OF FAIRMOUNT - 1684000

Net Pension Liability as of 2019	\$436,268
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,761)
- Net Difference Between Projected and Actual Investment	56,345
- Change of Assumptions	(39,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,358
Pension Expense/Income	43,950
Contributions	(83,098)
Total Activity in FY 2020	(18,850)
Net Pension Liability as of 2020	\$417,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1685000
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$313,649 Proportionate Share: 0.0000581

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$150,711	\$175,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,109	\$2,356
Net Difference Between Projected and Actual	15,019	0
Change of Assumptions	0	36,564
Changes in Proportion and Differences Between	34,919	13,123
Total	\$53,047	\$52,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,073
Total	\$18,206

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,129

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$13,707)
2022	893
2023	7,438
2024	6,380
2025	0
Thereafter	0
Total	\$1,004

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$286,100	\$175,485	\$82,836

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

Net Pension Liability as of 2019	\$150,711
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,238)
- Net Difference Between Projected and Actual Investment	22,143
- Change of Assumptions	(20,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,007
Pension Expense/Income	18,206
Contributions	(35,129)
Total Activity in FY 2020	24,774
Net Pension Liability as of 2020	\$175,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1686000
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$587,406 Proportionate Share: 0.0001088

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$370,828	\$328,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,822	\$4,412
Net Difference Between Projected and Actual	28,124	0
Change of Assumptions	0	68,470
Changes in Proportion and Differences Between	7,367	10,290
Total	\$41,313	\$83,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,465
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(254)
Total	\$26,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,790

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$33,366)
2022	(12,480)
2023	(7,960)
2024	11,947
2025	0
Thereafter	0
Total	(\$41,859)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$535,761	\$328,619	\$155,121

PERF Net Pension Liability - Unaudited

OWEN COUNTY PUBLIC LIBRARY - 1686000

Net Pension Liability as of 2019	\$370,828
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,409)
- Net Difference Between Projected and Actual Investment	45,652
- Change of Assumptions	(28,241)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,632)
Pension Expense/Income	26,211
Contributions	(65,790)
Total Activity in FY 2020	(42,209)
Net Pension Liability as of 2020	\$328,619

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1687000
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$455,358 Proportionate Share: 0.0000843

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$210,533	\$254,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,511	\$3,419
Net Difference Between Projected and Actual	21,791	0
Change of Assumptions	0	53,052
Changes in Proportion and Differences Between	89,030	0
Total	\$115,332	\$56,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,381
Total	\$65,887

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,000

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$18,307
2022	18,490
2023	12,808
2024	9,256
2025	0
Thereafter	0
Total	\$58,861

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$415,116	\$254,619	\$120,190

PERF Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

Net Pension Liability as of 2019	\$210,533
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,483)
- Net Difference Between Projected and Actual Investment	31,742
- Change of Assumptions	(30,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,153
Pension Expense/Income	65,887
Contributions	(51,000)
Total Activity in FY 2020	44,086
Net Pension Liability as of 2020	\$254,619

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1688000
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,708,113 Proportionate Share: 0.0003164

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,024,570	\$955,653

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,931	\$12,831
Net Difference Between Projected and Actual	81,788	0
Change of Assumptions	0	199,118
Changes in Proportion and Differences Between	46,454	8,421
Total	\$145,173	\$220,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,963
Specific Liabilities of Individual Employers	\$2,371
Net Amortization of Deferred Amounts from Changes in	15,065
Total	\$94,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,680

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$83,031)
2022	(17,057)
2023	(9,850)
2024	34,741
2025	0
Thereafter	0
Total	(\$75,197)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,558,039	\$955,653	\$451,105

PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

Net Pension Liability as of 2019	\$1,024,570
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,030)
- Net Difference Between Projected and Actual Investment	130,217
- Change of Assumptions	(87,968)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,145
Pension Expense/Income	94,399
Contributions	(193,680)
Total Activity in FY 2020	(68,917)
Net Pension Liability as of 2020	\$955,653

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1689000
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$1,534,240 Proportionate Share: 0.0002842

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$941,613	\$858,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,208	\$11,525
Net Difference Between Projected and Actual	73,465	0
Change of Assumptions	0	178,854
Changes in Proportion and Differences Between	102,679	1,933
Total	\$191,352	\$192,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	75,295
Total	\$144,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,835

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,362)
2022	(2,690)
2023	(14,115)
2024	31,207
2025	0
Thereafter	0
Total	(\$960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,399,478	\$858,396	\$405,196

PERF Net Pension Liability - Unaudited
WEST CENTRAL CONSERVANCY DISTRICT - 1689000

Net Pension Liability as of 2019	\$941,613
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,251)
- Net Difference Between Projected and Actual Investment	117,973
- Change of Assumptions	(76,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,826)
Pension Expense/Income	144,426
Contributions	(171,835)
Total Activity in FY 2020	(83,217)
Net Pension Liability as of 2020	\$858,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1690000
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$82,001 Proportionate Share: 0.0000152

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$53,873	\$45,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$813	\$616
Net Difference Between Projected and Actual	3,929	0
Change of Assumptions	0	9,566
Changes in Proportion and Differences Between	1,903	3,303
Total	\$6,645	\$13,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(190)
Total	\$3,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,184

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,825)
2022	(2,060)
2023	(1,624)
2024	1,669
2025	0
Thereafter	0
Total	(\$6,840)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$74,849	\$45,910	\$21,671

PERF Net Pension Liability - Unaudited
STARKE COUNTY AIRPORT AUTHORITY - 1690000

Net Pension Liability as of 2019	\$53,873
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,230)
- Net Difference Between Projected and Actual Investment	6,475
- Change of Assumptions	(3,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,809)
Pension Expense/Income	3,507
Contributions	(9,184)
Total Activity in FY 2020	(7,963)
Net Pension Liability as of 2020	\$45,910

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1691000
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$515,143 Proportionate Share: 0.0000954

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$305,388	\$288,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,105	\$3,869
Net Difference Between Projected and Actual	24,661	0
Change of Assumptions	0	60,038
Changes in Proportion and Differences Between	19,935	1,644
Total	\$49,701	\$65,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,499
Total	\$36,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,696

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,674)
2022	(8,557)
2023	(2,095)
2024	10,476
2025	0
Thereafter	0
Total	(\$15,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$469,775	\$288,146	\$136,016

PERF Net Pension Liability - Unaudited

SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

Net Pension Liability as of 2019	\$305,388
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,851)
- Net Difference Between Projected and Actual Investment	39,096
- Change of Assumptions	(26,908)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,588)
Pension Expense/Income	36,705
Contributions	(57,696)
Total Activity in FY 2020	(17,242)
Net Pension Liability as of 2020	\$288,146

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1692000

Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$97,639 Proportionate Share: 0.0000181

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$56,517	\$54,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$969	\$734
Net Difference Between Projected and Actual	4,679	0
Change of Assumptions	0	11,391
Changes in Proportion and Differences Between	3,004	1,653
Total	\$8,652	\$13,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(254)
Total	\$4,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,480

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,292)
2022	(1,672)
2023	(148)
2024	1,986
2025	0
Thereafter	0
Total	(\$5,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$89,129	\$54,669	\$25,806

PERF Net Pension Liability - Unaudited
LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000

Net Pension Liability as of 2019	\$56,517
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,262)
- Net Difference Between Projected and Actual Investment	7,350
- Change of Assumptions	(5,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,655
Pension Expense/Income	4,149
Contributions	(10,480)
Total Activity in FY 2020	(1,848)
Net Pension Liability as of 2020	\$54,669

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1693000
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$68,071 Proportionate Share: 0.0000126

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$50,567	\$38,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$674	\$511
Net Difference Between Projected and Actual	3,257	0
Change of Assumptions	0	7,929
Changes in Proportion and Differences Between	740	14,210
Total	\$4,671	\$22,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,712)
Total	(\$2,647)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,624

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,397)
2022	(7,159)
2023	(2,807)
2024	1,384
2025	0
Thereafter	0
Total	(\$17,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$62,046	\$38,057	\$17,964

PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

Net Pension Liability as of 2019	\$50,567
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,176)
- Net Difference Between Projected and Actual Investment	5,647
- Change of Assumptions	(2,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,267)
Pension Expense/Income	(2,647)
Contributions	(7,624)
Total Activity in FY 2020	(12,510)
Net Pension Liability as of 2020	\$38,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1694000
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$150,993 Proportionate Share: 0.0000280

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$83,618	\$84,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,498	\$1,135
Net Difference Between Projected and Actual	7,238	0
Change of Assumptions	0	17,621
Changes in Proportion and Differences Between	19,708	23,363
Total	\$28,444	\$42,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,702)
Total	(\$5,891)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,911

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,670)
2022	5,054
2023	867
2024	3,074
2025	0
Thereafter	0
Total	(\$13,675)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$137,880	\$84,571	\$39,921

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, MONROE COUNTY - 1694000

Net Pension Liability as of 2019	\$83,618
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,851)
- Net Difference Between Projected and Actual Investment	11,190
- Change of Assumptions	(8,550)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,966
Pension Expense/Income	(5,891)
Contributions	(16,911)
Total Activity in FY 2020	953
Net Pension Liability as of 2020	\$84,571

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1695000
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$388,497 Proportionate Share: 0.0000720

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$257,795	\$217,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,853	\$2,920
Net Difference Between Projected and Actual	18,612	0
Change of Assumptions	0	45,311
Changes in Proportion and Differences Between	3,857	19,852
Total	\$26,322	\$68,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,550)
Total	\$12,964

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,512

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,842)
2022	(15,491)
2023	(8,334)
2024	7,906
2025	0
Thereafter	0
Total	(\$41,761)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$354,547	\$217,468	\$102,654

PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

Net Pension Liability as of 2019	\$257,795
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,893)
- Net Difference Between Projected and Actual Investment	30,797
- Change of Assumptions	(17,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,339)
Pension Expense/Income	12,964
Contributions	(43,512)
Total Activity in FY 2020	(40,327)
Net Pension Liability as of 2020	\$217,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1696000
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$506,045 Proportionate Share: 0.0000937

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$281,591	\$283,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,014	\$3,800
Net Difference Between Projected and Actual	24,221	0
Change of Assumptions	0	58,968
Changes in Proportion and Differences Between	39,402	0
Total	\$68,637	\$62,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,441
Total	\$42,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,358

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,722)
2022	2,891
2023	2,412
2024	10,288
2025	0
Thereafter	0
Total	\$5,869

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$461,404	\$283,011	\$133,592

PERF Net Pension Liability - Unaudited

TOWN OF ARCADIA - 1696000

Net Pension Liability as of 2019	\$281,591
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,242)
- Net Difference Between Projected and Actual Investment	37,531
- Change of Assumptions	(28,420)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,676
Pension Expense/Income	42,233
Contributions	(56,358)
Total Activity in FY 2020	1,420
Net Pension Liability as of 2020	\$283,011

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1697000
 Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Wages: \$13,200 Proportionate Share: 0.0000024

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,915	\$7,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128	\$97
Net Difference Between Projected and Actual	620	0
Change of Assumptions	0	1,510
Changes in Proportion and Differences Between	759	1,844
Total	\$1,507	\$3,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(150)
Total	\$434

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$871)
2022	(736)
2023	(601)
2024	264
2025	0
Thereafter	0
Total	(\$1,944)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,818	\$7,249	\$3,422

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - GRANT COUNTY - 1697000

Net Pension Liability as of 2019	\$9,915
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(232)
- Net Difference Between Projected and Actual Investment	1,089
- Change of Assumptions	(434)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,045)
Pension Expense/Income	434
Contributions	(1,478)
Total Activity in FY 2020	(2,666)
Net Pension Liability as of 2020	\$7,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1698000
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,464 Proportionate Share: 0.0000030

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,246	\$9,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161	\$122
Net Difference Between Projected and Actual	775	0
Change of Assumptions	0	1,888
Changes in Proportion and Differences Between	0	2,977
Total	\$936	\$4,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,647)
Total	(\$917)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,449)
2022	(1,310)
2023	(622)
2024	330
2025	0
Thereafter	0
Total	(\$4,051)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,773	\$9,061	\$4,277

PERF Net Pension Liability - Unaudited
PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000

Net Pension Liability as of 2019	\$10,246
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(232)
- Net Difference Between Projected and Actual Investment	1,259
- Change of Assumptions	(776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(519)
Pension Expense/Income	(917)
Contributions	0
Total Activity in FY 2020	(1,185)
Net Pension Liability as of 2020	\$9,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1699000
 Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,600 Proportionate Share: 0.0000031

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,576	\$9,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166	\$126
Net Difference Between Projected and Actual	801	0
Change of Assumptions	0	1,951
Changes in Proportion and Differences Between	7	466
Total	\$974	\$2,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(307)
Total	\$447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,859

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,140)
2022	(534)
2023	(235)
2024	340
2025	0
Thereafter	0
Total	(\$1,569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,265	\$9,363	\$4,420

PERF Net Pension Liability - Unaudited
SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000

Net Pension Liability as of 2019	\$10,576
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(240)
- Net Difference Between Projected and Actual Investment	1,301
- Change of Assumptions	(803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59)
Pension Expense/Income	447
Contributions	(1,859)
Total Activity in FY 2020	(1,213)
Net Pension Liability as of 2020	\$9,363

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1700000
 Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$478,632 Proportionate Share: 0.0000887

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$287,871	\$267,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,747	\$3,597
Net Difference Between Projected and Actual	22,929	0
Change of Assumptions	0	55,821
Changes in Proportion and Differences Between	6,130	2,191
Total	\$33,806	\$61,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,946
Total	\$23,522

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,605

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,196)
2022	(9,422)
2023	(2,927)
2024	9,742
2025	0
Thereafter	0
Total	(\$27,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$436,783	\$267,909	\$126,463

PERF Net Pension Liability - Unaudited
NORTH DAVIESS COMMUNITY SCHOOLS - 1700000

Net Pension Liability as of 2019	\$287,871
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,473)
- Net Difference Between Projected and Actual Investment	36,536
- Change of Assumptions	(24,591)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,649
Pension Expense/Income	23,522
Contributions	(53,605)
Total Activity in FY 2020	(19,962)
Net Pension Liability as of 2020	\$267,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1701000
 Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Wages: \$32,000 Proportionate Share: 0.0000059

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$19,830	\$17,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316	\$239
Net Difference Between Projected and Actual	1,525	0
Change of Assumptions	0	3,713
Changes in Proportion and Differences Between	427	550
Total	\$2,268	\$4,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(209)
Total	\$1,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,584

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,940)
2022	(581)
2023	(362)
2024	649
2025	0
Thereafter	0
Total	(\$2,234)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,053	\$17,820	\$8,412

PERF Net Pension Liability - Unaudited
CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000

Net Pension Liability as of 2019	\$19,830
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(448)
- Net Difference Between Projected and Actual Investment	2,462
- Change of Assumptions	(1,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105)
Pension Expense/Income	1,226
Contributions	(3,584)
Total Activity in FY 2020	(2,010)
Net Pension Liability as of 2020	\$17,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1702000
 Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages: \$21,040 Proportionate Share: 0.0000039

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$13,220	\$11,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209	\$158
Net Difference Between Projected and Actual	1,008	0
Change of Assumptions	0	2,454
Changes in Proportion and Differences Between	22	4,863
Total	\$1,239	\$7,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$949
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,953)
Total	(\$1,004)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$3,500)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,975)
2022	(2,140)
2023	(1,550)
2024	429
2025	0
Thereafter	0
Total	(\$6,236)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,205	\$11,780	\$5,560

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP HARRISON COUNTY - 1702000

Net Pension Liability as of 2019	\$13,220
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(299)
- Net Difference Between Projected and Actual Investment	1,633
- Change of Assumptions	(1,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,250)
Pension Expense/Income	(1,004)
Contributions	3,500
Total Activity in FY 2020	(1,440)
Net Pension Liability as of 2020	\$11,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1703000
 Submission Unit Name: TOWN OF LEWISVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	12,225
Total	\$0	\$12,225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,213)
Total	(13,213)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,225)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(12,225)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF LEWISVILLE - 1703000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,213
Pension Expense/Income	(13,213)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1704000
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$105,186 Proportionate Share: 0.0000195

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$65,110	\$58,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,043	\$791
Net Difference Between Projected and Actual	5,041	0
Change of Assumptions	0	12,272
Changes in Proportion and Differences Between	148	9,006
Total	\$6,232	\$22,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,743
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,012)
Total	(\$2,269)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,780

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,641)
2022	(4,239)
2023	(1,096)
2024	2,139
2025	0
Thereafter	0
Total	(\$15,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,023	\$58,898	\$27,802

PERF Net Pension Liability - Unaudited
REGION 8 EDUCATION SERVICE CENTER - 1704000

Net Pension Liability as of 2019	\$65,110
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,472)
- Net Difference Between Projected and Actual Investment	8,119
- Change of Assumptions	(5,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,398
Pension Expense/Income	(2,269)
Contributions	(11,780)
Total Activity in FY 2020	(6,212)
Net Pension Liability as of 2020	\$58,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1705000
 Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$847,800 Proportionate Share: 0.0001570

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$313,981	\$474,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,401	\$6,367
Net Difference Between Projected and Actual	40,584	0
Change of Assumptions	0	98,804
Changes in Proportion and Differences Between	180,048	1,268
Total	\$229,033	\$106,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,503
Total	\$103,693

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,954

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$15,977
2022	46,234
2023	43,143
2024	17,240
2025	0
Thereafter	0
Total	\$122,594

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$773,110	\$474,202	\$223,842

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

Net Pension Liability as of 2019	\$313,981
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,280)
- Net Difference Between Projected and Actual Investment	55,425
- Change of Assumptions	(64,742)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,079
Pension Expense/Income	103,693
Contributions	(94,954)
Total Activity in FY 2020	160,221
Net Pension Liability as of 2020	\$474,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1706000
 Submission Unit Name: TOWN OF GREENS FORK

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF GREENS FORK - 1706000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1707000
 Submission Unit Name: TOWN OF MILTON

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	5,372
Total	\$0	\$5,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,247)
Total	(\$6,247)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,372)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(\$5,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF MILTON - 1707000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,247
Pension Expense/Income	(6,247)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1708000
 Submission Unit Name: TOWN OF MOUNT SUMMIT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF MOUNT SUMMIT - 1708000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1709000
 Submission Unit Name: TOWN OF ST LEON

Wages: \$44,594 Proportionate Share: 0.0000083

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$27,432	\$25,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444	\$337
Net Difference Between Projected and Actual	2,146	0
Change of Assumptions	0	5,223
Changes in Proportion and Differences Between	31	271
Total	\$2,621	\$5,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(299)
Total	\$1,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,995

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,777)
2022	(943)
2023	(402)
2024	912
2025	0
Thereafter	0
Total	(\$3,210)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,871	\$25,069	\$11,834

PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

Net Pension Liability as of 2019	\$27,432
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(619)
- Net Difference Between Projected and Actual Investment	3,443
- Change of Assumptions	(2,247)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	335
Pension Expense/Income	1,720
Contributions	(4,995)
Total Activity in FY 2020	(2,363)
Net Pension Liability as of 2020	\$25,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1710000
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$66,408 Proportionate Share: 0.0000123

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,474	\$37,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$658	\$499
Net Difference Between Projected and Actual	3,180	0
Change of Assumptions	0	7,741
Changes in Proportion and Differences Between	16,810	23,534
Total	\$20,648	\$31,774

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,928)
Total	(\$8,936)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,438

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,584)
2022	203
2023	3,903
2024	1,352
2025	0
Thereafter	0
Total	(\$11,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$60,569	\$37,151	\$17,537

PERF Net Pension Liability - Unaudited
OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000

Net Pension Liability as of 2019	\$22,474
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(436)
- Net Difference Between Projected and Actual Investment	4,242
- Change of Assumptions	(5,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,548
Pension Expense/Income	(8,936)
Contributions	(7,438)
Total Activity in FY 2020	14,677
Net Pension Liability as of 2020	\$37,151

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1711000
 Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$185,254 Proportionate Share: 0.0000343

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$113,694	\$103,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,835	\$1,391
Net Difference Between Projected and Actual	8,866	0
Change of Assumptions	0	21,586
Changes in Proportion and Differences Between	261	730
Total	\$10,962	\$23,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(687)
Total	\$7,656

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,749

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,849)
2022	(3,947)
2023	(1,714)
2024	3,765
2025	0
Thereafter	0
Total	(\$12,745)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$168,902	\$103,600	\$48,903

PERF Net Pension Liability - Unaudited
CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000

Net Pension Liability as of 2019	\$113,694
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,567)
- Net Difference Between Projected and Actual Investment	14,240
- Change of Assumptions	(9,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	578
Pension Expense/Income	7,656
Contributions	(20,749)
Total Activity in FY 2020	(10,094)
Net Pension Liability as of 2020	\$103,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1712000
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$73,260 Proportionate Share: 0.0000136

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$28,754	\$41,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$728	\$552
Net Difference Between Projected and Actual	3,516	0
Change of Assumptions	0	8,559
Changes in Proportion and Differences Between	13,592	8,519
Total	\$17,836	\$17,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(504)
Total	\$2,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,205

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,547)
2022	(89)
2023	3,349
2024	1,493
2025	0
Thereafter	0
Total	\$206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,970	\$41,077	\$19,390

PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

Net Pension Liability as of 2019	\$28,754
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(585)
- Net Difference Between Projected and Actual Investment	4,875
- Change of Assumptions	(5,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,873
Pension Expense/Income	2,804
Contributions	(8,205)
Total Activity in FY 2020	12,323
Net Pension Liability as of 2020	\$41,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1713000
 Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$95,018 Proportionate Share: 0.0000176

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$59,491	\$53,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$942	\$714
Net Difference Between Projected and Actual	4,550	0
Change of Assumptions	0	11,076
Changes in Proportion and Differences Between	9,542	1,652
Total	\$15,034	\$13,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,145
Total	\$12,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,642

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$3,447
2022	(2,624)
2023	(1,166)
2024	1,935
2025	0
Thereafter	0
Total	\$1,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$86,667	\$53,159	\$25,093

PERF Net Pension Liability - Unaudited
MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000

Net Pension Liability as of 2019	\$59,491
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,347)
- Net Difference Between Projected and Actual Investment	7,362
- Change of Assumptions	(4,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,509)
Pension Expense/Income	12,426
Contributions	(10,642)
Total Activity in FY 2020	(6,332)
Net Pension Liability as of 2020	\$53,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1714000
 Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$322,015 Proportionate Share: 0.0000596

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$193,346	\$180,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,189	\$2,417
Net Difference Between Projected and Actual	15,406	0
Change of Assumptions	0	37,508
Changes in Proportion and Differences Between	3,502	6,804
Total	\$22,097	\$46,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,546)
Total	\$8,951

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,066

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$22,952)
2022	(6,287)
2023	(1,935)
2024	6,542
2025	0
Thereafter	0
Total	(\$24,632)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$293,486	\$180,015	\$84,974

PERF Net Pension Liability - Unaudited
PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000

Net Pension Liability as of 2019	\$193,346
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,348)
- Net Difference Between Projected and Actual Investment	24,545
- Change of Assumptions	(16,533)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,120
Pension Expense/Income	8,951
Contributions	(36,066)
Total Activity in FY 2020	(13,331)
Net Pension Liability as of 2020	\$180,015

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1715000
 Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Wages: \$24,500 Proportionate Share: 0.0000045

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$13,881	\$13,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241	\$182
Net Difference Between Projected and Actual	1,163	0
Change of Assumptions	0	2,832
Changes in Proportion and Differences Between	1,788	94
Total	\$3,192	\$3,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	695
Total	\$1,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,744

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$656)
2022	209
2023	36
2024	495
2025	0
Thereafter	0
Total	\$84

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,159	\$13,592	\$6,416

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - MARSHALL COUNTY - 1715000

Net Pension Liability as of 2019	\$13,881
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(309)
- Net Difference Between Projected and Actual Investment	1,819
- Change of Assumptions	(1,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	481
Pension Expense/Income	1,790
Contributions	(2,744)
Total Activity in FY 2020	(289)
Net Pension Liability as of 2020	\$13,592

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1716000
 Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$239,268 Proportionate Share: 0.0000443

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$206,236	\$133,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,371	\$1,796
Net Difference Between Projected and Actual	11,451	0
Change of Assumptions	0	27,879
Changes in Proportion and Differences Between	45,921	54,242
Total	\$59,743	\$83,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,965
Total	\$13,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,798

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,152)
2022	(1,999)
2023	(16,888)
2024	4,865
2025	0
Thereafter	0
Total	(\$24,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$218,145	\$133,803	\$63,160

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

Net Pension Liability as of 2019	\$206,236
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,886)
- Net Difference Between Projected and Actual Investment	21,199
- Change of Assumptions	(5,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,183)
Pension Expense/Income	13,741
Contributions	(26,798)
Total Activity in FY 2020	(72,433)
Net Pension Liability as of 2020	\$133,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1717000

Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$14,000 Proportionate Share: 0.0000026

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,263	\$7,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139	\$105
Net Difference Between Projected and Actual	672	0
Change of Assumptions	0	1,636
Changes in Proportion and Differences Between	294	464
Total	\$1,105	\$2,205

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(188)
Total	\$444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,568

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$974)
2022	(370)
2023	(42)
2024	286
2025	0
Thereafter	0
Total	(\$1,100)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,803	\$7,853	\$3,707

PERF Net Pension Liability - Unaudited
BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000

Net Pension Liability as of 2019	\$8,263
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(185)
- Net Difference Between Projected and Actual Investment	1,063
- Change of Assumptions	(740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	576
Pension Expense/Income	444
Contributions	(1,568)
Total Activity in FY 2020	(410)
Net Pension Liability as of 2020	\$7,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1718000
 Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Wages: \$33,987 Proportionate Share: 0.0000063

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$20,822	\$19,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337	\$255
Net Difference Between Projected and Actual	1,629	0
Change of Assumptions	0	3,965
Changes in Proportion and Differences Between	328	0
Total	\$2,294	\$4,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	192
Total	\$1,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,807

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,701)
2022	(618)
2023	(299)
2024	692
2025	0
Thereafter	0
Total	(\$1,926)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,023	\$19,028	\$8,982

PERF Net Pension Liability - Unaudited
BEAVER TOWNSHIP - NEWTON COUNTY - 1718000

Net Pension Liability as of 2019	\$20,822
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(469)
- Net Difference Between Projected and Actual Investment	2,613
- Change of Assumptions	(1,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(148)
Pension Expense/Income	1,724
Contributions	(3,807)
Total Activity in FY 2020	(1,794)
Net Pension Liability as of 2020	\$19,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1719000
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

Wages: \$17,394 Proportionate Share: 0.0000032

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$21,152	\$9,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171	\$130
Net Difference Between Projected and Actual	827	0
Change of Assumptions	0	2,014
Changes in Proportion and Differences Between	16	9,536
Total	\$1,014	\$11,680

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,516)
Total	(\$2,738)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,585

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,448)
2022	(3,725)
2023	(2,842)
2024	349
2025	0
Thereafter	0
Total	(\$10,666)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,758	\$9,665	\$4,562

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP-HENDRICKS COUNTY - 1719000

Net Pension Liability as of 2019	\$21,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(519)
- Net Difference Between Projected and Actual Investment	1,827
- Change of Assumptions	280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,752)
Pension Expense/Income	(2,738)
Contributions	(1,585)
Total Activity in FY 2020	(11,487)
Net Pension Liability as of 2020	\$9,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1720000
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$45,651 Proportionate Share: 0.0000085

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$28,093	\$25,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455	\$345
Net Difference Between Projected and Actual	2,197	0
Change of Assumptions	0	5,349
Changes in Proportion and Differences Between	7,739	6,392
Total	\$10,391	\$12,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,530
Total	\$6,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,113

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$1,699
2022	(3,917)
2023	(410)
2024	933
2025	0
Thereafter	0
Total	(\$1,695)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,856	\$25,673	\$12,119

PERF Net Pension Liability - Unaudited
HELT TOWNSHIP-VERMILLION COUNTY - 1720000

Net Pension Liability as of 2019	\$28,093
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(634)
- Net Difference Between Projected and Actual Investment	3,525
- Change of Assumptions	(2,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,495)
Pension Expense/Income	6,598
Contributions	(5,113)
Total Activity in FY 2020	(2,420)
Net Pension Liability as of 2020	\$25,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1721000
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$13,000 Proportionate Share: 0.000024

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,263	\$7,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128	\$97
Net Difference Between Projected and Actual	620	0
Change of Assumptions	0	1,510
Changes in Proportion and Differences Between	27	369
Total	\$775	\$1,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(188)
Total	\$396

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,456

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$903)
2022	(365)
2023	(197)
2024	264
2025	0
Thereafter	0
Total	(\$1,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,818	\$7,249	\$3,422

PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

Net Pension Liability as of 2019	\$8,263
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(188)
- Net Difference Between Projected and Actual Investment	1,011
- Change of Assumptions	(614)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(163)
Pension Expense/Income	396
Contributions	(1,456)
Total Activity in FY 2020	(1,014)
Net Pension Liability as of 2020	\$7,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1723000
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$24,750 Proportionate Share: 0.0000046

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$17,186	\$13,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246	\$187
Net Difference Between Projected and Actual	1,189	0
Change of Assumptions	0	2,895
Changes in Proportion and Differences Between	3,633	3,474
Total	\$5,068	\$6,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(237)
Total	\$882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,764

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4)
2022	(1,054)
2023	(934)
2024	504
2025	0
Thereafter	0
Total	(\$1,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,652	\$13,894	\$6,558

PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

Net Pension Liability as of 2019	\$17,186
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(396)
- Net Difference Between Projected and Actual Investment	2,001
- Change of Assumptions	(1,031)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,984)
Pension Expense/Income	882
Contributions	(1,764)
Total Activity in FY 2020	(3,292)
Net Pension Liability as of 2020	\$13,894

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1724000
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$123,103 Proportionate Share: 0.0000228

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$74,694	\$68,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,220	\$925
Net Difference Between Projected and Actual	5,894	0
Change of Assumptions	0	14,349
Changes in Proportion and Differences Between	2,361	0
Total	\$9,475	\$15,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,522
Total	\$7,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,787

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,521)
2022	(1,858)
2023	(923)
2024	2,503
2025	0
Thereafter	0
Total	(\$5,799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$112,273	\$68,865	\$32,507

PERF Net Pension Liability - Unaudited

BROWN COUNTY PUBLIC LIBRARY - 1724000

Net Pension Liability as of 2019	\$74,694
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,683)
- Net Difference Between Projected and Actual Investment	9,425
- Change of Assumptions	(6,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(606)
Pension Expense/Income	7,068
Contributions	(13,787)
Total Activity in FY 2020	(5,829)
Net Pension Liability as of 2020	\$68,865

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1725000
 Submission Unit Name: CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT - 1725000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1726000
 Submission Unit Name: INDPLS AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

INDPLS AIRPORT AUTHORITY - 1726000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1727000
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,898	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	184	9,939
Total	\$184	\$9,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,388)
Total	(\$3,388)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,401)
2022	(3,415)
2023	(2,939)
2024	0
2025	0
Thereafter	0
Total	(\$9,755)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP - MARSHALL COUNTY - 1727000

Net Pension Liability as of 2019	\$11,898
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(315)
- Net Difference Between Projected and Actual Investment	562
- Change of Assumptions	1,290
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,047)
Pension Expense/Income	(3,388)
Contributions	0
Total Activity in FY 2020	(11,898)
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1728000
 Submission Unit Name: CLINTON TOWNSHIP-VERMILLION COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	19,643	0
Total	\$19,643	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,482
Total	\$10,482

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$10,561
2022	9,082
2023	0
2024	0
2025	0
Thereafter	0
Total	\$19,643

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
CLINTON TOWNSHIP-VERMILLION COUNTY - 1728000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,482)
Pension Expense/Income	10,482
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1729000
 Submission Unit Name: TOWN OF DUGGER

Wages: \$36,890 Proportionate Share: 0.0000068

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$23,135	\$20,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364	\$276
Net Difference Between Projected and Actual	1,758	0
Change of Assumptions	0	4,279
Changes in Proportion and Differences Between	1,696	1,921
Total	\$3,818	\$6,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,672)
Total	(\$1,018)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,132

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,694)
2022	(229)
2023	(483)
2024	748
2025	0
Thereafter	0
Total	(\$2,658)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,485	\$20,539	\$9,695

PERF Net Pension Liability - Unaudited

TOWN OF DUGGER - 1729000

Net Pension Liability as of 2019	\$23,135
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(525)
- Net Difference Between Projected and Actual Investment	2,852
- Change of Assumptions	(1,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,996
Pension Expense/Income	(1,018)
Contributions	(4,132)
Total Activity in FY 2020	(2,596)
Net Pension Liability as of 2020	\$20,539

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1731000
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$797,233 Proportionate Share: 0.0001477

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$478,904	\$446,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,904	\$5,990
Net Difference Between Projected and Actual	38,180	0
Change of Assumptions	0	92,951
Changes in Proportion and Differences Between	38,448	1,399
Total	\$84,532	\$100,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,468
Total	\$62,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,251

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,424)
2022	(5,839)
2023	(4,765)
2024	16,220
2025	0
Thereafter	0
Total	(\$15,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$727,315	\$446,112	\$210,582

PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

Net Pension Liability as of 2019	\$478,904
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,767)
- Net Difference Between Projected and Actual Investment	60,817
- Change of Assumptions	(40,998)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,988)
Pension Expense/Income	62,395
Contributions	(89,251)
Total Activity in FY 2020	(32,792)
Net Pension Liability as of 2020	\$446,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1732000
 Submission Unit Name: TOWN OF ORLAND

Wages: \$78,683 Proportionate Share: 0.0000146

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$47,262	\$44,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$781	\$592
Net Difference Between Projected and Actual	3,774	0
Change of Assumptions	0	9,188
Changes in Proportion and Differences Between	1,277	997
Total	\$5,832	\$10,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,226)
Total	\$2,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,813

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,907)
2022	(1,186)
2023	(455)
2024	1,603
2025	0
Thereafter	0
Total	(\$4,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$71,894	\$44,098	\$20,816

PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

Net Pension Liability as of 2019	\$47,262
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,062)
- Net Difference Between Projected and Actual Investment	6,008
- Change of Assumptions	(4,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,439
Pension Expense/Income	2,325
Contributions	(8,813)
Total Activity in FY 2020	(3,164)
Net Pension Liability as of 2020	\$44,098

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1733000
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$724,554 Proportionate Share: 0.0001342

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$475,599	\$405,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,181	\$5,442
Net Difference Between Projected and Actual	34,690	0
Change of Assumptions	0	84,455
Changes in Proportion and Differences Between	1,431	29,513
Total	\$43,302	\$119,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,753)
Total	\$22,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,828

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$50,637)
2022	(25,826)
2023	(14,381)
2024	14,736
2025	0
Thereafter	0
Total	(\$76,108)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$660,837	\$405,337	\$191,335

PERF Net Pension Liability - Unaudited

TOWN OF PRINCE'S LAKES - 1733000

Net Pension Liability as of 2019	\$475,599
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,855)
- Net Difference Between Projected and Actual Investment	57,170
- Change of Assumptions	(32,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,780)
Pension Expense/Income	22,891
Contributions	(80,828)
Total Activity in FY 2020	(70,262)
Net Pension Liability as of 2020	\$405,337

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1734000

Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$217,564 Proportionate Share: 0.0000403

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$142,779	\$121,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,157	\$1,634
Net Difference Between Projected and Actual	10,417	0
Change of Assumptions	0	25,362
Changes in Proportion and Differences Between	3,385	8,005
Total	\$15,959	\$35,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	626
Total	\$10,429

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,367

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,176)
2022	(7,004)
2023	(4,287)
2024	4,425
2025	0
Thereafter	0
Total	(\$19,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$198,448	\$121,722	\$57,457

PERF Net Pension Liability - Unaudited

YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

Net Pension Liability as of 2019	\$142,779
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,258)
- Net Difference Between Projected and Actual Investment	17,166
- Change of Assumptions	(9,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,154)
Pension Expense/Income	10,429
Contributions	(24,367)
Total Activity in FY 2020	(21,057)
Net Pension Liability as of 2020	\$121,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1735000
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$309,099 Proportionate Share: 0.0000573

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$180,126	\$173,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,066	\$2,324
Net Difference Between Projected and Actual	14,812	0
Change of Assumptions	0	36,060
Changes in Proportion and Differences Between	16,399	0
Total	\$34,277	\$38,384

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,015
Total	\$23,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,619

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,838)
2022	(2,111)
2023	(449)
2024	6,291
2025	0
Thereafter	0
Total	(\$4,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$282,161	\$173,069	\$81,695

PERF Net Pension Liability - Unaudited

TOWN OF ANDREWS - 1735000

Net Pension Liability as of 2019	\$180,126
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,028)
- Net Difference Between Projected and Actual Investment	23,326
- Change of Assumptions	(16,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	830
Pension Expense/Income	23,953
Contributions	(34,619)
Total Activity in FY 2020	(7,057)
Net Pension Liability as of 2020	\$173,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1736000
 Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$45,997 Proportionate Share: 0.0000085

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$27,763	\$25,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455	\$345
Net Difference Between Projected and Actual	2,197	0
Change of Assumptions	0	5,349
Changes in Proportion and Differences Between	713	1,088
Total	\$3,365	\$6,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,063)
Total	\$1,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,152

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,347)
2022	(683)
2023	(321)
2024	934
2025	0
Thereafter	0
Total	(\$3,417)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,856	\$25,673	\$12,119

PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

Net Pension Liability as of 2019	\$27,763
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(625)
- Net Difference Between Projected and Actual Investment	3,509
- Change of Assumptions	(2,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,510
Pension Expense/Income	1,005
Contributions	(5,152)
Total Activity in FY 2020	(2,090)
Net Pension Liability as of 2020	\$25,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1737000
 Submission Unit Name: PLEASANT TOWNSHIP - JOHNSON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - JOHNSON COUNTY - 1737000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1738000
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$921,099 Proportionate Share: 0.0001706

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$535,751	\$515,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,129	\$6,918
Net Difference Between Projected and Actual	44,100	0
Change of Assumptions	0	107,363
Changes in Proportion and Differences Between	51,219	0
Total	\$104,448	\$114,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,003
Total	\$73,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,163

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,958)
2022	(6,421)
2023	(1,187)
2024	18,733
2025	0
Thereafter	0
Total	(\$9,833)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$840,080	\$515,279	\$243,232

PERF Net Pension Liability - Unaudited
CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000

Net Pension Liability as of 2019	\$535,751
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,975)
- Net Difference Between Projected and Actual Investment	69,424
- Change of Assumptions	(49,242)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	983
Pension Expense/Income	73,501
Contributions	(103,163)
Total Activity in FY 2020	(20,472)
Net Pension Liability as of 2020	\$515,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1739000
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$367,351 Proportionate Share: 0.0000680

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$194,668	\$205,387

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,639	\$2,758
Net Difference Between Projected and Actual	17,578	0
Change of Assumptions	0	42,794
Changes in Proportion and Differences Between	36,936	3,533
Total	\$58,153	\$49,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,808
Total	\$27,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,143

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,040)
2022	6,447
2023	4,195
2024	7,466
2025	0
Thereafter	0
Total	\$9,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,850	\$205,387	\$96,951

PERF Net Pension Liability - Unaudited
TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000

Net Pension Liability as of 2019	\$194,668
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,274)
- Net Difference Between Projected and Actual Investment	26,779
- Change of Assumptions	(21,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,683
Pension Expense/Income	27,349
Contributions	(41,143)
Total Activity in FY 2020	10,719
Net Pension Liability as of 2020	\$205,387

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1740000
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
COMMUNITY MONTESSORI SCHOOL - 1740000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1741000
 Submission Unit Name: FLANNER HOUSE ELEMENTARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

FLANNER HOUSE ELEMENTARY - 1741000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1742000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$335,076 Proportionate Share: 0.0000621

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$157,982	\$187,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,323	\$2,518
Net Difference Between Projected and Actual	16,053	0
Change of Assumptions	0	39,081
Changes in Proportion and Differences Between	67,963	20,817
Total	\$87,339	\$62,416

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,332
Total	\$49,438

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,528

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$12,104
2022	(2,713)
2023	8,712
2024	6,820
2025	0
Thereafter	0
Total	\$24,923

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$305,797	\$187,566	\$88,539

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-CARMEL - 1742000

Net Pension Liability as of 2019	\$157,982
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,378)
- Net Difference Between Projected and Actual Investment	23,520
- Change of Assumptions	(21,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,474
Pension Expense/Income	49,438
Contributions	(37,528)
Total Activity in FY 2020	29,584
Net Pension Liability as of 2020	\$187,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1743000
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$658,281 Proportionate Share: 0.0001219

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$253,168	\$368,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,523	\$4,943
Net Difference Between Projected and Actual	31,511	0
Change of Assumptions	0	76,715
Changes in Proportion and Differences Between	125,888	93,127
Total	\$163,922	\$174,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,251)
Total	\$7,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,727

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$58,139)
2022	2,710
2023	31,181
2024	13,385
2025	0
Thereafter	0
Total	(\$10,863)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$600,269	\$368,186	\$173,798

PERF Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 1743000

Net Pension Liability as of 2019	\$253,168
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,124)
- Net Difference Between Projected and Actual Investment	43,478
- Change of Assumptions	(49,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192,240
Pension Expense/Income	7,401
Contributions	(73,727)
Total Activity in FY 2020	115,018
Net Pension Liability as of 2020	\$368,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1744000
 Submission Unit Name: THE NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	2,439
Total	\$0	\$2,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,408)
Total	(\$3,408)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,439)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(\$2,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

THE NEW COMMUNITY SCHOOL - 1744000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,408
Pension Expense/Income	(3,408)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1745000
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$175,500 Proportionate Share: 0.0000325

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$88,576	\$98,163

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,739	\$1,318
Net Difference Between Projected and Actual	8,401	0
Change of Assumptions	0	20,453
Changes in Proportion and Differences Between	20,494	2,753
Total	\$30,634	\$24,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,614
Total	\$17,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,900

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$990)
2022	590
2023	2,940
2024	3,570
2025	0
Thereafter	0
Total	\$6,110

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$160,039	\$98,163	\$46,337

PERF Net Pension Liability - Unaudited

SIGNATURE SCHOOL - 1745000

Net Pension Liability as of 2019	\$88,576
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,924)
- Net Difference Between Projected and Actual Investment	12,588
- Change of Assumptions	(10,844)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,147
Pension Expense/Income	17,520
Contributions	(18,900)
Total Activity in FY 2020	9,587
Net Pension Liability as of 2020	\$98,163

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1746000
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

FALL CREEK ACADEMY - 1746000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1747000
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$76,081 Proportionate Share: 0.0000141

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$53,873	\$42,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$755	\$572
Net Difference Between Projected and Actual	3,645	0
Change of Assumptions	0	8,873
Changes in Proportion and Differences Between	73	28,216
Total	\$4,473	\$37,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,899)
Total	(13,469)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,521

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,889)
2022	(12,378)
2023	(2,470)
2024	1,549
2025	0
Thereafter	0
Total	(33,188)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$69,432	\$42,588	\$20,103

PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

Net Pension Liability as of 2019	\$53,873
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,244)
- Net Difference Between Projected and Actual Investment	6,191
- Change of Assumptions	(3,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,787
Pension Expense/Income	(13,469)
Contributions	(8,521)
Total Activity in FY 2020	(11,285)
Net Pension Liability as of 2020	\$42,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1748000
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$94,190 Proportionate Share: 0.0000174

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$67,423	\$52,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$931	\$706
Net Difference Between Projected and Actual	4,498	0
Change of Assumptions	0	10,950
Changes in Proportion and Differences Between	4,761	14,680
Total	\$10,190	\$26,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,232
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,351)
Total	\$1,881

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,549

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,813)
2022	(6,971)
2023	(3,273)
2024	1,911
2025	0
Thereafter	0
Total	(\$16,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$85,682	\$52,555	\$24,808

PERF Net Pension Liability - Unaudited
ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000

Net Pension Liability as of 2019	\$67,423
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,560)
- Net Difference Between Projected and Actual Investment	7,685
- Change of Assumptions	(3,636)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,689)
Pension Expense/Income	1,881
Contributions	(10,549)
Total Activity in FY 2020	(14,868)
Net Pension Liability as of 2020	\$52,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1749000

Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$67,560 Proportionate Share: 0.0000125

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$34,042	\$37,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$669	\$507
Net Difference Between Projected and Actual	3,231	0
Change of Assumptions	0	7,867
Changes in Proportion and Differences Between	10,097	3,517
Total	\$13,997	\$11,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,794
Total	\$5,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,392

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$946)
2022	1,390
2023	290
2024	1,372
2025	0
Thereafter	0
Total	\$2,106

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$61,553	\$37,755	\$17,822

PERF Net Pension Liability - Unaudited
CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000

Net Pension Liability as of 2019	\$34,042
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(739)
- Net Difference Between Projected and Actual Investment	4,840
- Change of Assumptions	(4,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,343
Pension Expense/Income	5,835
Contributions	(3,392)
Total Activity in FY 2020	3,713
Net Pension Liability as of 2020	\$37,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1750000
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$133,890 Proportionate Share: 0.0000248

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$79,983	\$74,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,327	\$1,006
Net Difference Between Projected and Actual	6,411	0
Change of Assumptions	0	15,607
Changes in Proportion and Differences Between	7,271	7,285
Total	\$15,009	\$23,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,718
Total	\$8,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,633

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,812)
2022	(4,936)
2023	(1,863)
2024	2,722
2025	0
Thereafter	0
Total	(\$8,889)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$122,122	\$74,906	\$35,358

PERF Net Pension Liability - Unaudited
LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000

Net Pension Liability as of 2019	\$79,983
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,797)
- Net Difference Between Projected and Actual Investment	10,192
- Change of Assumptions	(6,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,660)
Pension Expense/Income	8,751
Contributions	(9,633)
Total Activity in FY 2020	(5,077)
Net Pension Liability as of 2020	\$74,906

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1751000
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$57,221 Proportionate Share: 0.0000106

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$35,364	\$32,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$567	\$430
Net Difference Between Projected and Actual	2,740	0
Change of Assumptions	0	6,671
Changes in Proportion and Differences Between	626	277
Total	\$3,933	\$7,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	337
Total	\$2,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,409

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,906)
2022	(1,115)
2023	(587)
2024	1,163
2025	0
Thereafter	0
Total	(\$3,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$52,197	\$32,016	\$15,113

PERF Net Pension Liability - Unaudited

MILFORD PUBLIC LIBRARY - 1751000

Net Pension Liability as of 2019	\$35,364
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(799)
- Net Difference Between Projected and Actual Investment	4,412
- Change of Assumptions	(2,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(632)
Pension Expense/Income	2,915
Contributions	(6,409)
Total Activity in FY 2020	(3,348)
Net Pension Liability as of 2020	\$32,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1752000
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$433,994 Proportionate Share: 0.0000804

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$233,337	\$242,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,302	\$3,260
Net Difference Between Projected and Actual	20,783	0
Change of Assumptions	0	50,598
Changes in Proportion and Differences Between	27,629	5,706
Total	\$52,714	\$59,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,189
Total	\$22,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,606

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,342)
2022	495
2023	4,169
2024	8,828
2025	0
Thereafter	0
Total	(\$6,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$395,911	\$242,840	\$114,630

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 1752000

Net Pension Liability as of 2019	\$233,337
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,137)
- Net Difference Between Projected and Actual Investment	31,812
- Change of Assumptions	(25,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,972
Pension Expense/Income	22,746
Contributions	(48,606)
Total Activity in FY 2020	9,503
Net Pension Liability as of 2020	\$242,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1754000
 Submission Unit Name: PAOLI PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

PAOLI PUBLIC LIBRARY - 1754000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1755000
 Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$513,682 Proportionate Share: 0.0000952

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$287,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,094	\$3,861
Net Difference Between Projected and Actual	24,609	0
Change of Assumptions	0	59,912
Changes in Proportion and Differences Between	262,786	33,190
Total	\$292,489	\$96,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,845
Total	\$104,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,986

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$51,944
2022	69,908
2023	63,221
2024	10,453
2025	0
Thereafter	0
Total	\$195,526

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$468,791	\$287,542	\$135,731

PERF Net Pension Liability - Unaudited

PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT - 1755000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,233
- Net Difference Between Projected and Actual Investment	24,609
- Change of Assumptions	(59,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	229,596
Pension Expense/Income	104,002
Contributions	(11,986)
Total Activity in FY 2020	287,542
Net Pension Liability as of 2020	\$287,542

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1756000
 Submission Unit Name: SPRINGFIELD TOWNSHIP-LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
SPRINGFIELD TOWNSHIP-LAPORTE COUNTY - 1756000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1757000
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$90,009 Proportionate Share: 0.0000167

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$53,873	\$50,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$894	\$677
Net Difference Between Projected and Actual	4,317	0
Change of Assumptions	0	10,510
Changes in Proportion and Differences Between	2,114	12,957
Total	\$7,325	\$24,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,673)
Total	(\$611)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,763)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,911)
2022	(5,678)
2023	(3,064)
2024	1,834
2025	0
Thereafter	0
Total	(\$16,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,235	\$50,441	\$23,810

PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

Net Pension Liability as of 2019	\$53,873
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,210)
- Net Difference Between Projected and Actual Investment	6,863
- Change of Assumptions	(4,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,571)
Pension Expense/Income	(611)
Contributions	1,763
Total Activity in FY 2020	(3,432)
Net Pension Liability as of 2020	\$50,441

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1758000
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$116,639 Proportionate Share: 0.0000216

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$70,728	\$65,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,156	\$876
Net Difference Between Projected and Actual	5,584	0
Change of Assumptions	0	13,593
Changes in Proportion and Differences Between	824	3,035
Total	\$7,564	\$17,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,910)
Total	\$3,344

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,064

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,595)
2022	(2,851)
2023	(867)
2024	2,373
2025	0
Thereafter	0
Total	(\$9,940)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$106,364	\$65,241	\$30,796

PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

Net Pension Liability as of 2019	\$70,728
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,593)
- Net Difference Between Projected and Actual Investment	8,927
- Change of Assumptions	(5,920)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,819
Pension Expense/Income	3,344
Contributions	(13,064)
Total Activity in FY 2020	(5,487)
Net Pension Liability as of 2020	\$65,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1759000
 Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Wages: \$37,047 Proportionate Share: 0.0000069

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,788	\$20,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$280
Net Difference Between Projected and Actual	1,784	0
Change of Assumptions	0	4,342
Changes in Proportion and Differences Between	2,034	2,382
Total	\$4,187	\$7,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(273)
Total	\$1,405

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,149

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,313)
2022	(439)
2023	(824)
2024	759
2025	0
Thereafter	0
Total	(\$2,817)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,977	\$20,841	\$9,838

PERF Net Pension Liability - Unaudited
CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000

Net Pension Liability as of 2019	\$24,788
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(567)
- Net Difference Between Projected and Actual Investment	2,956
- Change of Assumptions	(1,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,939)
Pension Expense/Income	1,405
Contributions	(4,149)
Total Activity in FY 2020	(3,947)
Net Pension Liability as of 2020	\$20,841

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1760000
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$639,445 Proportionate Share: 0.0001184

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$393,964	\$357,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,336	\$4,801
Net Difference Between Projected and Actual	30,606	0
Change of Assumptions	0	74,512
Changes in Proportion and Differences Between	64,529	2,208
Total	\$101,471	\$81,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,499
Total	\$74,299

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,618

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$7,208
2022	6,030
2023	(6,288)
2024	13,000
2025	0
Thereafter	0
Total	\$19,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$583,034	\$357,615	\$168,808

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000

Net Pension Liability as of 2019	\$393,964
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,897)
- Net Difference Between Projected and Actual Investment	49,228
- Change of Assumptions	(31,773)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,588)
Pension Expense/Income	74,299
Contributions	(71,618)
Total Activity in FY 2020	(36,349)
Net Pension Liability as of 2020	\$357,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1761000
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$110,473 Proportionate Share: 0.000205

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$76,016	\$61,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,097	\$831
Net Difference Between Projected and Actual	5,299	0
Change of Assumptions	0	12,901
Changes in Proportion and Differences Between	394	8,530
Total	\$6,790	\$22,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,486)
Total	\$1,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,373

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,053)
2022	(4,649)
2023	(3,022)
2024	2,252
2025	0
Thereafter	0
Total	(\$15,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$100,948	\$61,918	\$29,228

PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

Net Pension Liability as of 2019	\$76,016
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,747)
- Net Difference Between Projected and Actual Investment	8,892
- Change of Assumptions	(4,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,717)
Pension Expense/Income	1,501
Contributions	(12,373)
Total Activity in FY 2020	(14,098)
Net Pension Liability as of 2020	\$61,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1762000
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$762,337 Proportionate Share: 0.0001412

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$434,946	\$426,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,556	\$5,726
Net Difference Between Projected and Actual	36,500	0
Change of Assumptions	0	88,861
Changes in Proportion and Differences Between	43,218	4,074
Total	\$87,274	\$98,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,111
Total	\$47,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,378

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$28,739)
2022	736
2023	1,112
2024	15,504
2025	0
Thereafter	0
Total	(\$11,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$695,307	\$426,480	\$201,315

PERF Net Pension Liability - Unaudited
SHOALS COMMUNITY SCHOOL CORPORATION - 1762000

Net Pension Liability as of 2019	\$434,946
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,687)
- Net Difference Between Projected and Actual Investment	57,059
- Change of Assumptions	(41,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,759
Pension Expense/Income	47,457
Contributions	(85,378)
Total Activity in FY 2020	(8,466)
Net Pension Liability as of 2020	\$426,480

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1763000
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$258,919 Proportionate Share: 0.0000480

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$153,024	\$144,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,569	\$1,947
Net Difference Between Projected and Actual	12,408	0
Change of Assumptions	0	30,208
Changes in Proportion and Differences Between	5,161	3,712
Total	\$20,138	\$35,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,253)
Total	\$9,423

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,999

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,353)
2022	(3,743)
2023	(904)
2024	5,271
2025	0
Thereafter	0
Total	(\$15,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$236,365	\$144,979	\$68,436

PERF Net Pension Liability - Unaudited

BRAZIL PUBLIC LIBRARY - 1763000

Net Pension Liability as of 2019	\$153,024
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,430)
- Net Difference Between Projected and Actual Investment	19,641
- Change of Assumptions	(13,607)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,927
Pension Expense/Income	9,423
Contributions	(28,999)
Total Activity in FY 2020	(8,045)
Net Pension Liability as of 2020	\$144,979

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1766000
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$96,028 Proportionate Share: 0.0000178

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$60,152	\$53,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$953	\$722
Net Difference Between Projected and Actual	4,601	0
Change of Assumptions	0	11,202
Changes in Proportion and Differences Between	122	19,673
Total	\$5,676	\$31,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,330
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,447)
Total	(\$26,117)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,755

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$24,052)
2022	(2,647)
2023	(1,176)
2024	1,954
2025	0
Thereafter	0
Total	(\$25,921)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$87,652	\$53,763	\$25,378

PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

Net Pension Liability as of 2019	\$60,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,362)
- Net Difference Between Projected and Actual Investment	7,444
- Change of Assumptions	(4,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,077
Pension Expense/Income	(26,117)
Contributions	(10,755)
Total Activity in FY 2020	(6,389)
Net Pension Liability as of 2020	\$53,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1767000
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$348,252 Proportionate Share: 0.0000645

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$198,965	\$194,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,452	\$2,616
Net Difference Between Projected and Actual	16,673	0
Change of Assumptions	0	40,591
Changes in Proportion and Differences Between	32,238	119
Total	\$52,363	\$43,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,763
Total	\$36,452

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,005

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$239)
2022	1,754
2023	439
2024	7,083
2025	0
Thereafter	0
Total	\$9,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$317,615	\$194,815	\$91,960

PERF Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 1767000

Net Pension Liability as of 2019	\$198,965
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,433)
- Net Difference Between Projected and Actual Investment	26,078
- Change of Assumptions	(19,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,236)
Pension Expense/Income	36,452
Contributions	(39,005)
Total Activity in FY 2020	(4,150)
Net Pension Liability as of 2020	\$194,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1768000
 Submission Unit Name: EEL RIVER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
EEL RIVER TOWNSHIP-HENDRICKS COUNTY - 1768000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1769000
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$66,997 Proportionate Share: 0.0000124

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$41,313	\$37,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$664	\$503
Net Difference Between Projected and Actual	3,205	0
Change of Assumptions	0	7,804
Changes in Proportion and Differences Between	255	525
Total	\$4,124	\$8,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(347)
Total	\$2,669

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,504

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,968)
2022	(1,429)
2023	(672)
2024	1,361
2025	0
Thereafter	0
Total	(\$4,708)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$61,061	\$37,453	\$17,679

PERF Net Pension Liability - Unaudited

NEW PARIS CONSERVANCY DISTRICT - 1769000

Net Pension Liability as of 2019	\$41,313
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(933)
- Net Difference Between Projected and Actual Investment	5,158
- Change of Assumptions	(3,322)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72
Pension Expense/Income	2,669
Contributions	(7,504)
Total Activity in FY 2020	(3,860)
Net Pension Liability as of 2020	\$37,453

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1770000
 Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$250,608 Proportionate Share: 0.0000464

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$168,228	\$140,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,483	\$1,882
Net Difference Between Projected and Actual	11,994	0
Change of Assumptions	0	29,201
Changes in Proportion and Differences Between	360	21,974
Total	\$14,837	\$53,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,088)
Total	(\$801)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,068

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$25,324)
2022	(12,107)
2023	(5,881)
2024	5,092
2025	0
Thereafter	0
Total	(\$38,220)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,486	\$140,146	\$66,155

PERF Net Pension Liability - Unaudited

AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

Net Pension Liability as of 2019	\$168,228
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,854)
- Net Difference Between Projected and Actual Investment	19,946
- Change of Assumptions	(10,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,355)
Pension Expense/Income	(801)
Contributions	(28,068)
Total Activity in FY 2020	(28,082)
Net Pension Liability as of 2020	\$140,146

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1771000
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$125,564 Proportionate Share: 0.0000233

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$75,025	\$70,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,247	\$945
Net Difference Between Projected and Actual	6,023	0
Change of Assumptions	0	14,663
Changes in Proportion and Differences Between	6,521	0
Total	\$13,791	\$15,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,668
Specific Liabilities of Individual Employers	\$2,538
Net Amortization of Deferred Amounts from Changes in	4,636
Total	\$12,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,601

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,299)
2022	(1,452)
2023	(625)
2024	2,559
2025	0
Thereafter	0
Total	(\$1,817)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$114,735	\$70,375	\$33,220

PERF Net Pension Liability - Unaudited

TOWN OF CAMPBELLSBURG - 1771000

Net Pension Liability as of 2019	\$75,025
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,685)
- Net Difference Between Projected and Actual Investment	9,569
- Change of Assumptions	(6,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,251)
Pension Expense/Income	12,842
Contributions	(16,601)
Total Activity in FY 2020	(4,650)
Net Pension Liability as of 2020	\$70,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1772000
 Submission Unit Name: LOST CREEK TOWNSHIP - VIGO COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$26,110	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	383	24,391
Total	\$383	\$24,391

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,638)
Total	(\$8,638)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$2,392)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,908)
2022	(8,128)
2023	(6,972)
2024	0
2025	0
Thereafter	0
Total	(\$24,008)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

LOST CREEK TOWNSHIP - VIGO COUNTY - 1772000

Net Pension Liability as of 2019	\$26,110
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(691)
- Net Difference Between Projected and Actual Investment	1,234
- Change of Assumptions	2,832
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,239)
Pension Expense/Income	(8,638)
Contributions	2,392
Total Activity in FY 2020	(26,110)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1773000
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$457,372 Proportionate Share: 0.0000847

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$240,609	\$255,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,533	\$3,435
Net Difference Between Projected and Actual	21,895	0
Change of Assumptions	0	53,304
Changes in Proportion and Differences Between	47,383	0
Total	\$73,811	\$56,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,288
Total	\$42,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,226

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,598)
2022	5,685
2023	5,683
2024	9,302
2025	0
Thereafter	0
Total	\$17,072

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$417,086	\$255,827	\$120,760

PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

Net Pension Liability as of 2019	\$240,609
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,273)
- Net Difference Between Projected and Actual Investment	33,268
- Change of Assumptions	(27,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,760
Pension Expense/Income	42,891
Contributions	(51,226)
Total Activity in FY 2020	15,218
Net Pension Liability as of 2020	\$255,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1775000

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
KENNETH A. CHRISTMON STEMM ACADEMY - 1775000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1776000
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$1,189,050 Proportionate Share: 0.0002203

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$857,334	\$665,393

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,789	\$8,934
Net Difference Between Projected and Actual	56,947	0
Change of Assumptions	0	138,640
Changes in Proportion and Differences Between	85,013	225,298
Total	\$153,749	\$372,872

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,048)
Total	\$31,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,173

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$84,159)
2022	(116,727)
2023	(42,426)
2024	24,189
2025	0
Thereafter	0
Total	(\$219,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,084,817	\$665,393	\$314,091

PERF Net Pension Liability - Unaudited
THEA BOWMAN LEADERSHIP ACADEMY - 1776000

Net Pension Liability as of 2019	\$857,334
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,847)
- Net Difference Between Projected and Actual Investment	97,471
- Change of Assumptions	(45,633)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,298)
Pension Expense/Income	31,539
Contributions	(133,173)
Total Activity in FY 2020	(191,941)
Net Pension Liability as of 2020	\$665,393

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1777000
 Submission Unit Name: GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	216
Total	\$216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

GARY LIGHTHOUSE CHARTER SCHOOL - 1777000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(216)
Pension Expense/Income	216
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1778000
 Submission Unit Name: INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	445
Total	\$445

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL - 1778000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(445)
Pension Expense/Income	445
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1779000
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$168,265 Proportionate Share: 0.0000312

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$108,076	\$94,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,670	\$1,265
Net Difference Between Projected and Actual	8,065	0
Change of Assumptions	0	19,635
Changes in Proportion and Differences Between	212	14,810
Total	\$9,947	\$35,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,774)
Total	(\$1,185)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,846

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,203)
2022	(9,271)
2023	(2,716)
2024	3,427
2025	0
Thereafter	0
Total	(\$25,763)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$153,637	\$94,236	\$44,483

PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

Net Pension Liability as of 2019	\$108,076
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,457)
- Net Difference Between Projected and Actual Investment	13,173
- Change of Assumptions	(7,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,385
Pension Expense/Income	(1,185)
Contributions	(18,846)
Total Activity in FY 2020	(13,840)
Net Pension Liability as of 2020	\$94,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1780000
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$153,009 Proportionate Share: 0.0000283

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$90,559	\$85,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,514	\$1,148
Net Difference Between Projected and Actual	7,315	0
Change of Assumptions	0	17,810
Changes in Proportion and Differences Between	2,698	361
Total	\$11,527	\$19,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,884
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	599
Total	\$7,483

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,137

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,986)
2022	(2,303)
2023	(609)
2024	3,106
2025	0
Thereafter	0
Total	(\$7,792)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$139,357	\$85,477	\$40,349

PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

Net Pension Liability as of 2019	\$90,559
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,032)
- Net Difference Between Projected and Actual Investment	11,595
- Change of Assumptions	(7,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,995
Pension Expense/Income	7,483
Contributions	(17,137)
Total Activity in FY 2020	(5,082)
Net Pension Liability as of 2020	\$85,477

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1781000

Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Wages: \$18,788 Proportionate Share: 0.0000035

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$4,627)	\$10,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187	\$142
Net Difference Between Projected and Actual	905	0
Change of Assumptions	0	2,203
Changes in Proportion and Differences Between	13,919	6,946
Total	\$15,011	\$9,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,191
Total	\$2,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,052

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$165
2022	1,573
2023	3,599
2024	383
2025	0
Thereafter	0
Total	\$5,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,235	\$10,571	\$4,990

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000

Net Pension Liability as of 2019	(\$4,627)
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168
- Net Difference Between Projected and Actual Investment	686
- Change of Assumptions	(2,705)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,059
Pension Expense/Income	2,042
Contributions	(1,052)
Total Activity in FY 2020	15,198
Net Pension Liability as of 2020	\$10,571

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1782000
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$296,847 Proportionate Share: 0.0000550

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$142,118	\$166,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,943	\$2,230
Net Difference Between Projected and Actual	14,217	0
Change of Assumptions	0	34,613
Changes in Proportion and Differences Between	45,746	3,169
Total	\$62,906	\$40,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,158
Total	\$27,537

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,247

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,461)
2022	11,141
2023	7,174
2024	6,040
2025	0
Thereafter	0
Total	\$22,894

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$270,835	\$166,122	\$78,416

PERF Net Pension Liability - Unaudited

FREMONT PUBLIC LIBRARY - 1782000

Net Pension Liability as of 2019	\$142,118
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,050)
- Net Difference Between Projected and Actual Investment	20,935
- Change of Assumptions	(19,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,025
Pension Expense/Income	27,537
Contributions	(33,247)
Total Activity in FY 2020	24,004
Net Pension Liability as of 2020	\$166,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1783000
 Submission Unit Name: TOWN OF HAMLET

Wages: \$156,363 Proportionate Share: 0.0000290

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$109,398	\$87,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,552	\$1,176
Net Difference Between Projected and Actual	7,496	0
Change of Assumptions	0	18,250
Changes in Proportion and Differences Between	4,659	17,526
Total	\$13,707	\$36,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,619)
Total	\$4,435

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,513

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,586)
2022	(10,109)
2023	(4,735)
2024	3,185
2025	0
Thereafter	0
Total	(\$23,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$142,804	\$87,591	\$41,347

PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

Net Pension Liability as of 2019	\$109,398
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,521)
- Net Difference Between Projected and Actual Investment	12,667
- Change of Assumptions	(6,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,493)
Pension Expense/Income	4,435
Contributions	(17,513)
Total Activity in FY 2020	(21,807)
Net Pension Liability as of 2020	\$87,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1784000
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$31,732 Proportionate Share: 0.0000059

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$33,051	\$17,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316	\$239
Net Difference Between Projected and Actual	1,525	0
Change of Assumptions	0	3,713
Changes in Proportion and Differences Between	39	11,776
Total	\$1,880	\$15,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,295)
Total	(\$2,860)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,554

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,045)
2022	(4,819)
2023	(3,633)
2024	649
2025	0
Thereafter	0
Total	(\$13,848)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,053	\$17,820	\$8,412

PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

Net Pension Liability as of 2019	\$33,051
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(798)
- Net Difference Between Projected and Actual Investment	3,087
- Change of Assumptions	(127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,979)
Pension Expense/Income	(2,860)
Contributions	(3,554)
Total Activity in FY 2020	(15,231)
Net Pension Liability as of 2020	\$17,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1785000
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$369,693 Proportionate Share: 0.0000685

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$276,634	\$206,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,666	\$2,778
Net Difference Between Projected and Actual	17,707	0
Change of Assumptions	0	43,109
Changes in Proportion and Differences Between	8,241	43,054
Total	\$29,614	\$88,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,373)
Total	\$9,289

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,406

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$28,216)
2022	(22,955)
2023	(15,677)
2024	7,521
2025	0
Thereafter	0
Total	(\$59,327)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$337,312	\$206,897	\$97,663

PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

Net Pension Liability as of 2019	\$276,634
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,437)
- Net Difference Between Projected and Actual Investment	30,783
- Change of Assumptions	(13,099)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,867)
Pension Expense/Income	9,289
Contributions	(41,406)
Total Activity in FY 2020	(69,737)
Net Pension Liability as of 2020	\$206,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1786000
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$481,982 Proportionate Share: 0.0000893

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$282,252	\$269,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,779	\$3,621
Net Difference Between Projected and Actual	23,084	0
Change of Assumptions	0	56,199
Changes in Proportion and Differences Between	34,414	0
Total	\$62,277	\$59,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,722
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,234
Total	\$42,956

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,982

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,776)
2022	(501)
2023	(1,072)
2024	9,806
2025	0
Thereafter	0
Total	\$2,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$439,737	\$269,721	\$127,319

PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

Net Pension Liability as of 2019	\$282,252
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,316)
- Net Difference Between Projected and Actual Investment	36,425
- Change of Assumptions	(25,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,035)
Pension Expense/Income	42,956
Contributions	(53,982)
Total Activity in FY 2020	(12,531)
Net Pension Liability as of 2020	\$269,721

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1787000
 Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$1,866,542 Proportionate Share: 0.0003457

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,185,857	\$1,044,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,499	\$14,019
Net Difference Between Projected and Actual	89,362	0
Change of Assumptions	0	217,557
Changes in Proportion and Differences Between	48,431	36,160
Total	\$156,292	\$267,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,807
Total	\$106,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,053

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$86,599)
2022	(35,645)
2023	(27,160)
2024	37,960
2025	0
Thereafter	0
Total	(\$111,444)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,702,320	\$1,044,150	\$492,880

PERF Net Pension Liability - Unaudited
21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000

Net Pension Liability as of 2019	\$1,185,857
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,921)
- Net Difference Between Projected and Actual Investment	145,414
- Change of Assumptions	(88,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,134)
Pension Expense/Income	106,897
Contributions	(209,053)
Total Activity in FY 2020	(141,707)
Net Pension Liability as of 2020	\$1,044,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1788000
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

FOUNTAIN SQUARE ACADEMY - 1788000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1789000
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$564,533 Proportionate Share: 0.0001046

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$413,794	\$315,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,597	\$4,242
Net Difference Between Projected and Actual	27,039	0
Change of Assumptions	0	65,827
Changes in Proportion and Differences Between	38,272	56,864
Total	\$70,908	\$126,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(468)
Total	\$24,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,228

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$28,979)
2022	(16,724)
2023	(21,807)
2024	11,485
2025	0
Thereafter	0
Total	(\$56,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$515,079	\$315,933	\$149,133

PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

Net Pension Liability as of 2019	\$413,794
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,602)
- Net Difference Between Projected and Actual Investment	46,598
- Change of Assumptions	(20,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,668)
Pension Expense/Income	24,976
Contributions	(63,228)
Total Activity in FY 2020	(97,861)
Net Pension Liability as of 2020	\$315,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1790000
 Submission Unit Name: MARION TOWNSHIP

Wages: \$20,500 Proportionate Share: 0.0000038

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,890	\$11,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203	\$154
Net Difference Between Projected and Actual	982	0
Change of Assumptions	0	2,391
Changes in Proportion and Differences Between	41	552
Total	\$1,226	\$3,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(293)
Total	\$631

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,296

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,421)
2022	(602)
2023	(265)
2024	417
2025	0
Thereafter	0
Total	(\$1,871)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,712	\$11,477	\$5,418

PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

Net Pension Liability as of 2019	\$12,890
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(292)
- Net Difference Between Projected and Actual Investment	1,591
- Change of Assumptions	(993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54)
Pension Expense/Income	631
Contributions	(2,296)
Total Activity in FY 2020	(1,413)
Net Pension Liability as of 2020	\$11,477

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1791000
 Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Wages: \$19,938 Proportionate Share: 0.0000037

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,559	\$11,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198	\$150
Net Difference Between Projected and Actual	956	0
Change of Assumptions	0	2,328
Changes in Proportion and Differences Between	0	3,486
Total	\$1,154	\$5,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,874)
Total	(\$974)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,879)
2022	(1,590)
2023	(747)
2024	406
2025	0
Thereafter	0
Total	(\$4,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,220	\$11,175	\$5,275

PERF Net Pension Liability - Unaudited
HANOVER TOWNSHIP-SHELBY COUNTY - 1791000

Net Pension Liability as of 2019	\$12,559
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(285)
- Net Difference Between Projected and Actual Investment	1,550
- Change of Assumptions	(966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(709)
Pension Expense/Income	(974)
Contributions	0
Total Activity in FY 2020	(1,384)
Net Pension Liability as of 2020	\$11,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1792000
 Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$402,521 Proportionate Share: 0.0000746

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$240,609	\$225,321

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,992	\$3,025
Net Difference Between Projected and Actual	19,284	0
Change of Assumptions	0	46,948
Changes in Proportion and Differences Between	12,052	2,989
Total	\$35,328	\$52,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,226
Total	\$20,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,082

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$20,137)
2022	(3,597)
2023	(2,091)
2024	8,191
2025	0
Thereafter	0
Total	(\$17,634)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$367,351	\$225,321	\$106,360

PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

Net Pension Liability as of 2019	\$240,609
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,404)
- Net Difference Between Projected and Actual Investment	30,657
- Change of Assumptions	(20,846)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,015
Pension Expense/Income	20,372
Contributions	(45,082)
Total Activity in FY 2020	(15,288)
Net Pension Liability as of 2020	\$225,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1794000
 Submission Unit Name: EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53
Total	\$53

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL - 1794000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53)
Pension Expense/Income	53
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1795000
 Submission Unit Name: MONUMENT LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32
Total	\$32

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
MONUMENT LIGHTHOUSE CHARTER SCHOOL - 1795000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32)
Pension Expense/Income	32
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1796000

Submission Unit Name: WEST GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	77
Total	\$77

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
WEST GARY LIGHTHOUSE CHARTER SCHOOL - 1796000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77)
Pension Expense/Income	77
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1797000
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL - 1797000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1798000
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$58,400 Proportionate Share: 0.0000108

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$36,356	\$32,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578	\$438
Net Difference Between Projected and Actual	2,792	0
Change of Assumptions	0	6,797
Changes in Proportion and Differences Between	261	735
Total	\$3,631	\$7,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54)
Total	\$2,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,541

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,357)
2022	(1,492)
2023	(675)
2024	1,185
2025	0
Thereafter	0
Total	(\$4,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$53,182	\$32,620	\$15,398

PERF Net Pension Liability - Unaudited

WEST CENTRAL SOLID WASTE DISTRICT - 1798000

Net Pension Liability as of 2019	\$36,356
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(823)
- Net Difference Between Projected and Actual Investment	4,510
- Change of Assumptions	(2,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(602)
Pension Expense/Income	2,573
Contributions	(6,541)
Total Activity in FY 2020	(3,736)
Net Pension Liability as of 2020	\$32,620

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1800000
 Submission Unit Name: KIPP LEAD COLLEGE PREPARATORY INC

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

KIPP LEAD COLLEGE PREPARATORY INC - 1800000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1801000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-NOBLESVILLE

Wages: \$558,422 Proportionate Share: 0.0001034

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$241,600	\$312,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,533	\$4,193
Net Difference Between Projected and Actual	26,729	0
Change of Assumptions	0	65,072
Changes in Proportion and Differences Between	135,478	1,268
Total	\$167,740	\$70,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,640
Total	\$81,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,542

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$24,569
2022	41,468
2023	19,815
2024	11,355
2025	0
Thereafter	0
Total	\$97,207

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$509,170	\$312,309	\$147,422

PERF Net Pension Liability - Unaudited
OPTIONS CHARTER SCHOOL-NOBLESVILLE - 1801000

Net Pension Liability as of 2019	\$241,600
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,057)
- Net Difference Between Projected and Actual Investment	38,149
- Change of Assumptions	(38,862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,229
Pension Expense/Income	81,792
Contributions	(62,542)
Total Activity in FY 2020	70,709
Net Pension Liability as of 2020	\$312,309

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1802000
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$176,542 Proportionate Share: 0.0000327

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$109,067	\$98,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,750	\$1,326
Net Difference Between Projected and Actual	8,453	0
Change of Assumptions	0	20,579
Changes in Proportion and Differences Between	1,056	2,290
Total	\$11,259	\$24,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56
Total	\$8,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,773

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$10,086)
2022	(4,639)
2023	(1,803)
2024	3,592
2025	0
Thereafter	0
Total	(\$12,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$161,024	\$98,767	\$46,622

PERF Net Pension Liability - Unaudited
AND-TRO WATER AUTHORITY - 1802000

Net Pension Liability as of 2019	\$109,067
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,464)
- Net Difference Between Projected and Actual Investment	13,608
- Change of Assumptions	(8,747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(934)
Pension Expense/Income	8,010
Contributions	(19,773)
Total Activity in FY 2020	(10,300)
Net Pension Liability as of 2020	\$98,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1803000
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$137,777 Proportionate Share: 0.0000255

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$84,279	\$77,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,365	\$1,034
Net Difference Between Projected and Actual	6,592	0
Change of Assumptions	0	16,048
Changes in Proportion and Differences Between	198	727
Total	\$8,155	\$17,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(489)
Total	\$5,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,431

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,214)
2022	(3,029)
2023	(1,212)
2024	2,801
2025	0
Thereafter	0
Total	(\$9,654)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$125,569	\$77,020	\$36,356

PERF Net Pension Liability - Unaudited
FLORENCE REGIONAL SEWAGE DISTRICT - 1803000

Net Pension Liability as of 2019	\$84,279
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,901)
- Net Difference Between Projected and Actual Investment	10,576
- Change of Assumptions	(6,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	688
Pension Expense/Income	5,714
Contributions	(15,431)
Total Activity in FY 2020	(7,259)
Net Pension Liability as of 2020	\$77,020

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1804000
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$172,080 Proportionate Share: 0.0000319

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$127,245	\$96,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,707	\$1,294
Net Difference Between Projected and Actual	8,246	0
Change of Assumptions	0	20,075
Changes in Proportion and Differences Between	547	20,571
Total	\$10,500	\$41,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,760
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,923)
Total	\$837

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,614

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,514)
2022	(10,935)
2023	(7,494)
2024	3,503
2025	0
Thereafter	0
Total	(\$31,440)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$157,084	\$96,351	\$45,481

PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

Net Pension Liability as of 2019	\$127,245
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,956)
- Net Difference Between Projected and Actual Investment	14,261
- Change of Assumptions	(6,271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,151)
Pension Expense/Income	837
Contributions	(16,614)
Total Activity in FY 2020	(30,894)
Net Pension Liability as of 2020	\$96,351

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1805000
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$152,269 Proportionate Share: 0.0000282

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$92,211	\$85,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,509	\$1,144
Net Difference Between Projected and Actual	7,290	0
Change of Assumptions	0	17,747
Changes in Proportion and Differences Between	1,237	8,035
Total	\$10,036	\$26,926

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,833)
Total	\$3,027

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,054

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,307)
2022	(6,582)
2023	(1,097)
2024	3,096
2025	0
Thereafter	0
Total	(\$16,890)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$138,864	\$85,175	\$40,206

PERF Net Pension Liability - Unaudited

UNION COUNTY PUBLIC LIBRARY - 1805000

Net Pension Liability as of 2019	\$92,211
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,077)
- Net Difference Between Projected and Actual Investment	11,649
- Change of Assumptions	(7,744)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,163
Pension Expense/Income	3,027
Contributions	(17,054)
Total Activity in FY 2020	(7,036)
Net Pension Liability as of 2020	\$85,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1806000
 Submission Unit Name: WASHINGTON TOWNSHIP TRUSTEE ASSESSOR

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP TRUSTEE ASSESSOR - 1806000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1809000
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$130,651 Proportionate Share: 0.0000242

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$80,313	\$73,094

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,295	\$981
Net Difference Between Projected and Actual	6,256	0
Change of Assumptions	0	15,230
Changes in Proportion and Differences Between	1,996	3,085
Total	\$9,547	\$19,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,759)
Total	\$4,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,633

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$9,201)
2022	(1,971)
2023	(1,235)
2024	2,658
2025	0
Thereafter	0
Total	(\$9,749)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$119,167	\$73,094	\$34,503

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY AIRPORT AUTHORITY - 1809000

Net Pension Liability as of 2019	\$80,313
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,813)
- Net Difference Between Projected and Actual Investment	10,052
- Change of Assumptions	(6,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,564
Pension Expense/Income	4,128
Contributions	(14,633)
Total Activity in FY 2020	(7,219)
Net Pension Liability as of 2020	\$73,094

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1810000
 Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$123,767 Proportionate Share: 0.0000229

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$120,304	\$69,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,225	\$929
Net Difference Between Projected and Actual	5,920	0
Change of Assumptions	0	14,412
Changes in Proportion and Differences Between	217	76,333
Total	\$7,362	\$91,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,597)
Total	(\$29,027)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,862

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,558)
2022	(33,156)
2023	(12,111)
2024	2,513
2025	0
Thereafter	0
Total	(\$84,312)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$112,766	\$69,167	\$32,650

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

Net Pension Liability as of 2019	\$120,304
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,890)
- Net Difference Between Projected and Actual Investment	11,606
- Change of Assumptions	(1,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,603)
Pension Expense/Income	(29,027)
Contributions	(13,862)
Total Activity in FY 2020	(51,137)
Net Pension Liability as of 2020	\$69,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1812000
 Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$360,410 Proportionate Share: 0.0000668

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$208,219	\$201,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,575	\$2,709
Net Difference Between Projected and Actual	17,268	0
Change of Assumptions	0	42,039
Changes in Proportion and Differences Between	24,109	2,444
Total	\$44,952	\$47,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,159
Total	\$25,408

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,366

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,757)
2022	2,266
2023	(86)
2024	7,337
2025	0
Thereafter	0
Total	(\$2,240)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$328,941	\$201,762	\$95,240

PERF Net Pension Liability - Unaudited

BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

Net Pension Liability as of 2019	\$208,219
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,648)
- Net Difference Between Projected and Actual Investment	27,110
- Change of Assumptions	(19,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,489
Pension Expense/Income	25,408
Contributions	(40,366)
Total Activity in FY 2020	(6,457)
Net Pension Liability as of 2020	\$201,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1813000
 Submission Unit Name: CLAY TOWNSHIP REGIONAL WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP REGIONAL WASTE DISTRICT - 1813000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1814000
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$151,632 Proportionate Share: 0.0000281

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$93,864	\$84,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,504	\$1,140
Net Difference Between Projected and Actual	7,264	0
Change of Assumptions	0	17,684
Changes in Proportion and Differences Between	1,648	1,189
Total	\$10,416	\$20,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	244
Total	\$7,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,983

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,320)
2022	(2,778)
2023	(1,585)
2024	3,086
2025	0
Thereafter	0
Total	(\$9,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$138,372	\$84,873	\$40,063

PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

Net Pension Liability as of 2019	\$93,864
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,121)
- Net Difference Between Projected and Actual Investment	11,701
- Change of Assumptions	(7,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,166)
Pension Expense/Income	7,079
Contributions	(16,983)
Total Activity in FY 2020	(8,991)
Net Pension Liability as of 2020	\$84,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1815000
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$107,824 Proportionate Share: 0.0000200

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$94,855	\$60,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,070	\$811
Net Difference Between Projected and Actual	5,170	0
Change of Assumptions	0	12,586
Changes in Proportion and Differences Between	5,043	32,781
Total	\$11,283	\$46,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,884)
Total	(\$3,019)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,076

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,278)
2022	(14,753)
2023	(8,060)
2024	2,196
2025	0
Thereafter	0
Total	(\$34,895)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$98,485	\$60,408	\$28,515

PERF Net Pension Liability - Unaudited
HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000

Net Pension Liability as of 2019	\$94,855
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,253)
- Net Difference Between Projected and Actual Investment	9,654
- Change of Assumptions	(2,296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,457)
Pension Expense/Income	(3,019)
Contributions	(12,076)
Total Activity in FY 2020	(34,447)
Net Pension Liability as of 2020	\$60,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1816000
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$334,652 Proportionate Share: 0.0000620

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$204,253	\$187,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,318	\$2,514
Net Difference Between Projected and Actual	16,027	0
Change of Assumptions	0	39,018
Changes in Proportion and Differences Between	22,538	7,698
Total	\$41,883	\$49,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,379
Total	\$18,460

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,480

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,556)
2022	3,194
2023	(2,794)
2024	6,809
2025	0
Thereafter	0
Total	(\$7,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$305,305	\$187,264	\$88,396

PERF Net Pension Liability - Unaudited
OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000

Net Pension Liability as of 2019	\$204,253
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,605)
- Net Difference Between Projected and Actual Investment	25,682
- Change of Assumptions	(16,859)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,187)
Pension Expense/Income	18,460
Contributions	(37,480)
Total Activity in FY 2020	(16,989)
Net Pension Liability as of 2020	\$187,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1817000
 Submission Unit Name: POSEY TOWNSHIP-WASHINGTON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,229	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	664	10,492
Total	\$664	\$10,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,570)
Total	(3,570)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$896

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,555)
2022	(3,448)
2023	(2,825)
2024	0
2025	0
Thereafter	0
Total	(\$9,828)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
POSEY TOWNSHIP-WASHINGTON COUNTY - 1817000

Net Pension Liability as of 2019	\$12,229
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(324)
- Net Difference Between Projected and Actual Investment	578
- Change of Assumptions	1,326
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,343)
Pension Expense/Income	(3,570)
Contributions	(896)
Total Activity in FY 2020	(12,229)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1818000
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$106,987 Proportionate Share: 0.0000198

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$71,059	\$59,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,060	\$803
Net Difference Between Projected and Actual	5,118	0
Change of Assumptions	0	12,461
Changes in Proportion and Differences Between	155	7,159
Total	\$6,333	\$20,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,170)
Total	\$1,646

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,982

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,963)
2022	(4,974)
2023	(2,327)
2024	2,174
2025	0
Thereafter	0
Total	(\$14,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,501	\$59,804	\$28,230

PERF Net Pension Liability - Unaudited
SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000

Net Pension Liability as of 2019	\$71,059
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,625)
- Net Difference Between Projected and Actual Investment	8,477
- Change of Assumptions	(4,752)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,019)
Pension Expense/Income	1,646
Contributions	(11,982)
Total Activity in FY 2020	(11,255)
Net Pension Liability as of 2020	\$59,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1819000
 Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$74,515 Proportionate Share: 0.0000138

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$45,279	\$41,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$738	\$560
Net Difference Between Projected and Actual	3,567	0
Change of Assumptions	0	8,685
Changes in Proportion and Differences Between	755	453
Total	\$5,060	\$9,698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(166)
Total	\$3,191

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,346

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,299)
2022	(1,278)
2023	(575)
2024	1,514
2025	0
Thereafter	0
Total	(\$4,638)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$67,955	\$41,681	\$19,675

PERF Net Pension Liability - Unaudited
HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000

Net Pension Liability as of 2019	\$45,279
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,021)
- Net Difference Between Projected and Actual Investment	5,707
- Change of Assumptions	(3,773)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	644
Pension Expense/Income	3,191
Contributions	(8,346)
Total Activity in FY 2020	(3,598)
Net Pension Liability as of 2020	\$41,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1820000
 Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$53,498 Proportionate Share: 0.0000099

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$31,729	\$29,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$530	\$401
Net Difference Between Projected and Actual	2,559	0
Change of Assumptions	0	6,230
Changes in Proportion and Differences Between	1,189	0
Total	\$4,278	\$6,631

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	457
Total	\$2,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,992

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,485)
2022	(731)
2023	(225)
2024	1,088
2025	0
Thereafter	0
Total	(\$2,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$48,750	\$29,902	\$14,115

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

Net Pension Liability as of 2019	\$31,729
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(711)
- Net Difference Between Projected and Actual Investment	4,059
- Change of Assumptions	(2,788)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	740
Pension Expense/Income	2,865
Contributions	(5,992)
Total Activity in FY 2020	(1,827)
Net Pension Liability as of 2020	\$29,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1821000
 Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$42,191 Proportionate Share: 0.0000078

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,144	\$23,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$417	\$316
Net Difference Between Projected and Actual	2,016	0
Change of Assumptions	0	4,909
Changes in Proportion and Differences Between	3,851	2,421
Total	\$6,284	\$7,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	543
Total	\$2,440

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,402

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,854)
2022	(823)
2023	459
2024	856
2025	0
Thereafter	0
Total	(\$1,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,409	\$23,559	\$11,121

PERF Net Pension Liability - Unaudited

REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

Net Pension Liability as of 2019	\$22,144
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(485)
- Net Difference Between Projected and Actual Investment	3,063
- Change of Assumptions	(2,507)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,306
Pension Expense/Income	2,440
Contributions	(4,402)
Total Activity in FY 2020	1,415
Net Pension Liability as of 2020	\$23,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1822000
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$342,823 Proportionate Share: 0.0000635

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$212,185	\$191,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,398	\$2,575
Net Difference Between Projected and Actual	16,415	0
Change of Assumptions	0	39,962
Changes in Proportion and Differences Between	17,507	47,401
Total	\$37,320	\$89,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,768)
Total	\$8,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,396

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$27,135)
2022	(28,856)
2023	(3,600)
2024	6,973
2025	0
Thereafter	0
Total	(\$52,618)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$312,691	\$191,795	\$90,535

PERF Net Pension Liability - Unaudited
RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000

Net Pension Liability as of 2019	\$212,185
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,796)
- Net Difference Between Projected and Actual Investment	26,444
- Change of Assumptions	(16,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,623
Pension Expense/Income	8,678
Contributions	(38,396)
Total Activity in FY 2020	(20,390)
Net Pension Liability as of 2020	\$191,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1823000
 Submission Unit Name: VERITAS ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1	43,124
Total	\$1	\$43,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,619)
Total	(43,619)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,942)
2022	(1,181)
2023	0
2024	0
2025	0
Thereafter	0
Total	(43,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

VERITAS ACADEMY CHARTER SCHOOL - 1823000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,619
Pension Expense/Income	(43,619)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1824000
 Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$114,333 Proportionate Share: 0.0000212

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$93,864	\$64,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,134	\$860
Net Difference Between Projected and Actual	5,480	0
Change of Assumptions	0	13,342
Changes in Proportion and Differences Between	18,267	19,874
Total	\$24,881	\$34,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,940
Total	\$12,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,804

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$152)
2022	(4,477)
2023	(6,892)
2024	2,326
2025	0
Thereafter	0
Total	(\$9,195)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,395	\$64,032	\$30,226

PERF Net Pension Liability - Unaudited

THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000

Net Pension Liability as of 2019	\$93,864
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,211)
- Net Difference Between Projected and Actual Investment	9,917
- Change of Assumptions	(3,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,672)
Pension Expense/Income	12,097
Contributions	(12,804)
Total Activity in FY 2020	(29,832)
Net Pension Liability as of 2020	\$64,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1825000
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$67,821 Proportionate Share: 0.0000126

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$46,932	\$38,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$674	\$511
Net Difference Between Projected and Actual	3,257	0
Change of Assumptions	0	7,929
Changes in Proportion and Differences Between	1,606	12,462
Total	\$5,537	\$20,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,024)
Total	(\$1,959)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,596

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,810)
2022	(6,027)
2023	(1,912)
2024	1,384
2025	0
Thereafter	0
Total	(\$15,365)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$62,046	\$38,057	\$17,964

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000

Net Pension Liability as of 2019	\$46,932
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,080)
- Net Difference Between Projected and Actual Investment	5,475
- Change of Assumptions	(2,837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(878)
Pension Expense/Income	(1,959)
Contributions	(7,596)
Total Activity in FY 2020	(8,875)
Net Pension Liability as of 2020	\$38,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1826000
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

Wages: \$9,100 Proportionate Share: 0.0000017

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,288	\$5,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91	\$69
Net Difference Between Projected and Actual	439	0
Change of Assumptions	0	1,070
Changes in Proportion and Differences Between	290	2,523
Total	\$820	\$3,662

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(798)
Total	(\$384)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$2,397)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,300)
2022	(982)
2023	(746)
2024	186
2025	0
Thereafter	0
Total	(\$2,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,371	\$5,135	\$2,424

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP (PIKE COUNTY) - 1826000

Net Pension Liability as of 2019	\$5,288
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(118)
- Net Difference Between Projected and Actual Investment	689
- Change of Assumptions	(496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,241)
Pension Expense/Income	(384)
Contributions	2,397
Total Activity in FY 2020	(153)
Net Pension Liability as of 2020	\$5,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1827000

Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages: \$26,246 Proportionate Share: 0.0000049

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$20,161	\$14,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262	\$199
Net Difference Between Projected and Actual	1,267	0
Change of Assumptions	0	3,084
Changes in Proportion and Differences Between	2,730	3,807
Total	\$4,259	\$7,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2
Total	\$1,194

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,940

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,460)
2022	(690)
2023	(1,218)
2024	537
2025	0
Thereafter	0
Total	(\$2,831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,129	\$14,800	\$6,986

PERF Net Pension Liability - Unaudited
NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000

Net Pension Liability as of 2019	\$20,161
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(471)
- Net Difference Between Projected and Actual Investment	2,220
- Change of Assumptions	(896)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,468)
Pension Expense/Income	1,194
Contributions	(2,940)
Total Activity in FY 2020	(5,361)
Net Pension Liability as of 2020	\$14,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1828000
 Submission Unit Name: TOWN OF PARAGON

Wages: \$124,472 Proportionate Share: 0.0000231

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$79,652	\$69,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,236	\$937
Net Difference Between Projected and Actual	5,971	0
Change of Assumptions	0	14,537
Changes in Proportion and Differences Between	251	3,126
Total	\$7,458	\$18,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,070)
Total	\$4,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,941

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,021)
2022	(3,735)
2023	(1,922)
2024	2,536
2025	0
Thereafter	0
Total	(\$11,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$113,751	\$69,771	\$32,935

PERF Net Pension Liability - Unaudited

TOWN OF PARAGON - 1828000

Net Pension Liability as of 2019	\$79,652
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,810)
- Net Difference Between Projected and Actual Investment	9,736
- Change of Assumptions	(5,896)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,519)
Pension Expense/Income	4,549
Contributions	(13,941)
Total Activity in FY 2020	(9,881)
Net Pension Liability as of 2020	\$69,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1829000
 Submission Unit Name: PERRY TOWNSHIP - MARTIN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MARTIN COUNTY - 1829000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1830000
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$18,000 Proportionate Share: 0.0000033

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,237	\$9,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177	\$134
Net Difference Between Projected and Actual	853	0
Change of Assumptions	0	2,077
Changes in Proportion and Differences Between	507	1,007
Total	\$1,537	\$3,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40)
Total	\$763

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,016)
2022	(791)
2023	(237)
2024	363
2025	0
Thereafter	0
Total	(\$1,681)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,250	\$9,967	\$4,705

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000

Net Pension Liability as of 2019	\$11,237
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(255)
- Net Difference Between Projected and Actual Investment	1,384
- Change of Assumptions	(858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(288)
Pension Expense/Income	763
Contributions	(2,016)
Total Activity in FY 2020	(1,270)
Net Pension Liability as of 2020	\$9,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$340,689 Proportionate Share: 0.0000631

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$202,600	\$190,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,377	\$2,559
Net Difference Between Projected and Actual	16,311	0
Change of Assumptions	0	39,710
Changes in Proportion and Differences Between	7,902	0
Total	\$27,590	\$42,269

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,349
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,001
Total	\$20,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,157

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$15,337)
2022	(4,736)
2023	(1,536)
2024	6,930
2025	0
Thereafter	0
Total	(\$14,679)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$310,721	\$190,587	\$89,964

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

Net Pension Liability as of 2019	\$202,600
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,547)
- Net Difference Between Projected and Actual Investment	25,887
- Change of Assumptions	(17,731)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,185
Pension Expense/Income	20,350
Contributions	(38,157)
Total Activity in FY 2020	(12,013)
Net Pension Liability as of 2020	\$190,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1833000
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$633,705 Proportionate Share: 0.0001174

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$575,412	\$354,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,282	\$4,761
Net Difference Between Projected and Actual	30,348	0
Change of Assumptions	0	73,883
Changes in Proportion and Differences Between	2,067	182,500
Total	\$38,697	\$261,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,717)
Total	(\$47,160)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,975

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$115,705)
2022	(67,744)
2023	(51,888)
2024	12,890
2025	0
Thereafter	0
Total	(\$222,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$578,109	\$354,594	\$167,382

PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

Net Pension Liability as of 2019	\$575,412
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,716)
- Net Difference Between Projected and Actual Investment	57,546
- Change of Assumptions	(11,460)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(135,053)
Pension Expense/Income	(47,160)
Contributions	(70,975)
Total Activity in FY 2020	(220,818)
Net Pension Liability as of 2020	\$354,594

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1834000
 Submission Unit Name: REGIONAL BUS AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

REGIONAL BUS AUTHORITY - 1834000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1835000
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$1,015,328 Proportionate Share: 0.0001881

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$560,539	\$568,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,066	\$7,628
Net Difference Between Projected and Actual	48,623	0
Change of Assumptions	0	118,376
Changes in Proportion and Differences Between	86,585	0
Total	\$145,274	\$126,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,755
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,300
Total	\$86,055

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,716

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$16,784)
2022	9,261
2023	6,139
2024	20,654
2025	0
Thereafter	0
Total	\$19,270

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$926,255	\$568,136	\$268,182

PERF Net Pension Liability - Unaudited
STEBEN LAKES REGIONAL WASTE DISTRICT - 1835000

Net Pension Liability as of 2019	\$560,539
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,405)
- Net Difference Between Projected and Actual Investment	75,118
- Change of Assumptions	(57,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,111
Pension Expense/Income	86,055
Contributions	(113,716)
Total Activity in FY 2020	7,597
Net Pension Liability as of 2020	\$568,136

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1836000
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$34,903 Proportionate Share: 0.0000065

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$21,813	\$19,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348	\$264
Net Difference Between Projected and Actual	1,680	0
Change of Assumptions	0	4,091
Changes in Proportion and Differences Between	307	277
Total	\$2,335	\$4,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,681)
Total	(\$100)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,909

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,779)
2022	(834)
2023	(397)
2024	713
2025	0
Thereafter	0
Total	(\$2,297)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,008	\$19,633	\$9,267

PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

Net Pension Liability as of 2019	\$21,813
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(494)
- Net Difference Between Projected and Actual Investment	2,711
- Change of Assumptions	(1,725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,337
Pension Expense/Income	(100)
Contributions	(3,909)
Total Activity in FY 2020	(2,180)
Net Pension Liability as of 2020	\$19,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1837000
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$223,982 Proportionate Share: 0.0000415

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$160,957	\$125,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,221	\$1,683
Net Difference Between Projected and Actual	10,728	0
Change of Assumptions	0	26,117
Changes in Proportion and Differences Between	494	28,640
Total	\$13,443	\$56,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,442)
Total	(\$1,347)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,086

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,984)
2022	(15,713)
2023	(7,858)
2024	4,558
2025	0
Thereafter	0
Total	(\$42,997)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$204,357	\$125,346	\$59,168

PERF Net Pension Liability - Unaudited

WASHINGTON HOUSING AUTHORITY - 1837000

Net Pension Liability as of 2019	\$160,957
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,724)
- Net Difference Between Projected and Actual Investment	18,336
- Change of Assumptions	(8,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,134)
Pension Expense/Income	(1,347)
Contributions	(25,086)
Total Activity in FY 2020	(35,611)
Net Pension Liability as of 2020	\$125,346

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1838000
 Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$548,861 Proportionate Share: 0.0001017

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$230,032	\$307,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,442	\$4,124
Net Difference Between Projected and Actual	26,289	0
Change of Assumptions	0	64,002
Changes in Proportion and Differences Between	102,451	4,706
Total	\$134,182	\$72,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,961
Total	\$60,699

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,472

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$3,876
2022	24,949
2023	21,358
2024	11,167
2025	0
Thereafter	0
Total	\$61,350

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$500,798	\$307,174	\$144,998

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

Net Pension Liability as of 2019	\$230,032
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,773)
- Net Difference Between Projected and Actual Investment	37,162
- Change of Assumptions	(39,047)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,573
Pension Expense/Income	60,699
Contributions	(61,472)
Total Activity in FY 2020	77,142
Net Pension Liability as of 2020	\$307,174

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1839000
 Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$27,500 Proportionate Share: 0.0000051

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$17,517	\$15,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$273	\$207
Net Difference Between Projected and Actual	1,318	0
Change of Assumptions	0	3,210
Changes in Proportion and Differences Between	301	552
Total	\$1,892	\$3,969

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4
Total	\$1,245

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,080

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,541)
2022	(687)
2023	(408)
2024	559
2025	0
Thereafter	0
Total	(\$2,077)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,114	\$15,404	\$7,271

PERF Net Pension Liability - Unaudited
GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000

Net Pension Liability as of 2019	\$17,517
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(398)
- Net Difference Between Projected and Actual Investment	2,146
- Change of Assumptions	(1,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(716)
Pension Expense/Income	1,245
Contributions	(3,080)
Total Activity in FY 2020	(2,113)
Net Pension Liability as of 2020	\$15,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1840000
 Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$28,080 Proportionate Share: 0.0000052

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$17,847	\$15,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$278	\$211
Net Difference Between Projected and Actual	1,344	0
Change of Assumptions	0	3,272
Changes in Proportion and Differences Between	37	915
Total	\$1,659	\$4,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(507)
Total	\$758

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,145

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,035)
2022	(864)
2023	(411)
2024	571
2025	0
Thereafter	0
Total	(\$2,739)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,606	\$15,706	\$7,414

PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

Net Pension Liability as of 2019	\$17,847
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(406)
- Net Difference Between Projected and Actual Investment	2,188
- Change of Assumptions	(1,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(200)
Pension Expense/Income	758
Contributions	(3,145)
Total Activity in FY 2020	(2,141)
Net Pension Liability as of 2020	\$15,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1841000

Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$366,424 Proportionate Share: 0.0000679

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$204,583	\$205,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,634	\$2,754
Net Difference Between Projected and Actual	17,552	0
Change of Assumptions	0	42,731
Changes in Proportion and Differences Between	28,220	0
Total	\$49,406	\$45,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,163
Total	\$31,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,040

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,010)
2022	816
2023	1,659
2024	7,456
2025	0
Thereafter	0
Total	\$3,921

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$334,358	\$205,085	\$96,808

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

Net Pension Liability as of 2019	\$204,583
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,537)
- Net Difference Between Projected and Actual Investment	27,222
- Change of Assumptions	(20,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,715
Pension Expense/Income	31,679
Contributions	(41,040)
Total Activity in FY 2020	502
Net Pension Liability as of 2020	\$205,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1842000
 Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$146,870 Proportionate Share: 0.0000272

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$90,559	\$82,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,456	\$1,103
Net Difference Between Projected and Actual	7,031	0
Change of Assumptions	0	17,118
Changes in Proportion and Differences Between	1,941	2,926
Total	\$10,428	\$21,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,021
Total	\$7,637

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,449

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7,907)
2022	(4,339)
2023	(1,461)
2024	2,988
2025	0
Thereafter	0
Total	(\$10,719)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$133,940	\$82,155	\$38,780

PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

Net Pension Liability as of 2019	\$90,559
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,045)
- Net Difference Between Projected and Actual Investment	11,311
- Change of Assumptions	(7,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,564)
Pension Expense/Income	7,637
Contributions	(16,449)
Total Activity in FY 2020	(8,404)
Net Pension Liability as of 2020	\$82,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1844000
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$99,212 Proportionate Share: 0.0000184

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$61,144	\$55,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$985	\$746
Net Difference Between Projected and Actual	4,756	0
Change of Assumptions	0	11,580
Changes in Proportion and Differences Between	490	277
Total	\$6,231	\$12,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	314
Total	\$4,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,112

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,429)
2022	(1,999)
2023	(963)
2024	2,019
2025	0
Thereafter	0
Total	(\$6,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$90,607	\$55,575	\$26,234

PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

Net Pension Liability as of 2019	\$61,144
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,380)
- Net Difference Between Projected and Actual Investment	7,646
- Change of Assumptions	(4,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(566)
Pension Expense/Income	4,790
Contributions	(11,112)
Total Activity in FY 2020	(5,569)
Net Pension Liability as of 2020	\$55,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1845000
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$3,734,610 Proportionate Share: 0.0006918

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,910,657	\$2,089,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,020	\$28,054
Net Difference Between Projected and Actual	178,828	0
Change of Assumptions	0	435,366
Changes in Proportion and Differences Between	793,538	3,092
Total	\$1,009,386	\$466,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	418,937
Total	\$587,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$418,276

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$199,811
2022	207,236
2023	59,864
2024	75,963
2025	0
Thereafter	0
Total	\$542,874

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,406,610	\$2,089,509	\$986,330

PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

Net Pension Liability as of 2019	\$1,910,657
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,628)
- Net Difference Between Projected and Actual Investment	269,140
- Change of Assumptions	(228,088)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,489
Pension Expense/Income	587,215
Contributions	(418,276)
Total Activity in FY 2020	178,852
Net Pension Liability as of 2020	\$2,089,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1846000
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$9,254	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	11	113,121
Total	\$11	\$113,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(67,394)
Total	(67,394)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$66,315)
2022	(44,510)
2023	(2,285)
2024	0
2025	0
Thereafter	0
Total	(\$113,110)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 1846000

Net Pension Liability as of 2019	\$9,254
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(245)
- Net Difference Between Projected and Actual Investment	437
- Change of Assumptions	1,004
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,944
Pension Expense/Income	(67,394)
Contributions	0
Total Activity in FY 2020	(9,254)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1847000
 Submission Unit Name: PROJECT SCHOOL BOARD

Wages: \$55,048 Proportionate Share: 0.0000102

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$32,059	\$30,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$546	\$414
Net Difference Between Projected and Actual	2,637	0
Change of Assumptions	0	6,419
Changes in Proportion and Differences Between	1,876	1,102
Total	\$5,059	\$7,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	351
Total	\$2,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,909

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,769)
2022	(1,093)
2023	(133)
2024	1,119
2025	0
Thereafter	0
Total	(\$2,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,228	\$30,808	\$14,543

PERF Net Pension Liability - Unaudited

PROJECT SCHOOL BOARD - 1847000

Net Pension Liability as of 2019	\$32,059
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(717)
- Net Difference Between Projected and Actual Investment	4,152
- Change of Assumptions	(2,941)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,332
Pension Expense/Income	2,832
Contributions	(5,909)
Total Activity in FY 2020	(1,251)
Net Pension Liability as of 2020	\$30,808

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1848000
 Submission Unit Name: ANDREWS - DALLAS TWNSHP PUB LIBRARY

Wages: \$34,148 Proportionate Share: 0.000063

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$21,152	\$19,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337	\$255
Net Difference Between Projected and Actual	1,629	0
Change of Assumptions	0	3,965
Changes in Proportion and Differences Between	64	459
Total	\$2,030	\$4,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(245)
Total	\$1,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,825

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,166)
2022	(796)
2023	(379)
2024	692
2025	0
Thereafter	0
Total	(\$2,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,023	\$19,028	\$8,982

PERF Net Pension Liability - Unaudited
ANDREWS - DALLAS TWNSHP PUB LIBRARY - 1848000

Net Pension Liability as of 2019	\$21,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(478)
- Net Difference Between Projected and Actual Investment	2,629
- Change of Assumptions	(1,671)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66)
Pension Expense/Income	1,287
Contributions	(3,825)
Total Activity in FY 2020	(2,124)
Net Pension Liability as of 2020	\$19,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1849000
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,109,186 Proportionate Share: 0.0002055

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$827,918	\$620,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,997	\$8,334
Net Difference Between Projected and Actual	53,121	0
Change of Assumptions	0	129,326
Changes in Proportion and Differences Between	9,024	157,085
Total	\$73,142	\$294,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,345)
Total	(\$2,358)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,229

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$115,656)
2022	(81,975)
2023	(46,536)
2024	22,564
2025	0
Thereafter	0
Total	(\$221,603)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,011,937	\$620,691	\$292,990

PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

Net Pension Liability as of 2019	\$827,918
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,260)
- Net Difference Between Projected and Actual Investment	92,255
- Change of Assumptions	(39,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,126)
Pension Expense/Income	(2,358)
Contributions	(124,229)
Total Activity in FY 2020	(207,227)
Net Pension Liability as of 2020	\$620,691

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1850000
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
PARAMOUNT SCHOOL OF EXCELLENCE - 1850000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1851000
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$396,314 Proportionate Share: 0.0000734

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$249,863	\$221,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,928	\$2,977
Net Difference Between Projected and Actual	18,974	0
Change of Assumptions	0	46,192
Changes in Proportion and Differences Between	5,915	10,232
Total	\$28,817	\$59,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,329
Total	\$20,183

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,387

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,002)
2022	(12,349)
2023	(5,293)
2024	8,060
2025	0
Thereafter	0
Total	(\$30,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$361,441	\$221,697	\$104,650

PERF Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 1851000

Net Pension Liability as of 2019	\$249,863
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,665)
- Net Difference Between Projected and Actual Investment	30,784
- Change of Assumptions	(19,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,995)
Pension Expense/Income	20,183
Contributions	(44,387)
Total Activity in FY 2020	(28,166)
Net Pension Liability as of 2020	\$221,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1852000
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$1,053,349 Proportionate Share: 0.0001951

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$656,055	\$589,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,440	\$7,912
Net Difference Between Projected and Actual	50,433	0
Change of Assumptions	0	122,781
Changes in Proportion and Differences Between	33,219	9,445
Total	\$94,092	\$140,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,457
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,565
Total	\$67,022

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,974

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$38,896)
2022	(16,501)
2023	(12,071)
2024	21,422
2025	0
Thereafter	0
Total	(\$46,046)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$960,725	\$589,279	\$278,163

PERF Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 1852000

Net Pension Liability as of 2019	\$656,055
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,844)
- Net Difference Between Projected and Actual Investment	81,443
- Change of Assumptions	(51,609)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,814)
Pension Expense/Income	67,022
Contributions	(117,974)
Total Activity in FY 2020	(66,776)
Net Pension Liability as of 2020	\$589,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1853000
 Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$3,362,676 Proportionate Share: 0.0006229

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,089,131	\$1,881,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,333	\$25,260
Net Difference Between Projected and Actual	161,018	0
Change of Assumptions	0	392,006
Changes in Proportion and Differences Between	41,443	26,224
Total	\$235,794	\$443,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,408
Total	\$164,926

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,225

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$172,534)
2022	(66,277)
2023	(37,281)
2024	68,396
2025	0
Thereafter	0
Total	(\$207,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,067,328	\$1,881,404	\$888,096

PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

Net Pension Liability as of 2019	\$2,089,131
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,246)
- Net Difference Between Projected and Actual Investment	259,766
- Change of Assumptions	(165,367)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,581)
Pension Expense/Income	164,926
Contributions	(376,225)
Total Activity in FY 2020	(207,727)
Net Pension Liability as of 2020	\$1,881,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1854000
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$154,262 Proportionate Share: 0.0000286

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$94,194	\$86,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,530	\$1,160
Net Difference Between Projected and Actual	7,393	0
Change of Assumptions	0	17,999
Changes in Proportion and Differences Between	6,865	1,176
Total	\$15,788	\$20,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,427
Total	\$9,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,277

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,240)
2022	(162)
2023	(1,285)
2024	3,140
2025	0
Thereafter	0
Total	(\$4,547)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$140,834	\$86,383	\$40,776

PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

Net Pension Liability as of 2019	\$94,194
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,124)
- Net Difference Between Projected and Actual Investment	11,845
- Change of Assumptions	(7,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,859)
Pension Expense/Income	9,384
Contributions	(17,277)
Total Activity in FY 2020	(7,811)
Net Pension Liability as of 2020	\$86,383

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1855000
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$407,432 Proportionate Share: 0.0000755

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$229,041	\$228,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,040	\$3,062
Net Difference Between Projected and Actual	19,517	0
Change of Assumptions	0	47,514
Changes in Proportion and Differences Between	21,369	16,617
Total	\$44,926	\$67,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,094
Total	\$19,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,632

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$21,880)
2022	(10,136)
2023	1,459
2024	8,290
2025	0
Thereafter	0
Total	(\$22,267)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$371,782	\$228,040	\$107,644

PERF Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 1855000

Net Pension Liability as of 2019	\$229,041
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,087)
- Net Difference Between Projected and Actual Investment	30,343
- Change of Assumptions	(22,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,583
Pension Expense/Income	19,459
Contributions	(45,632)
Total Activity in FY 2020	(1,001)
Net Pension Liability as of 2020	\$228,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1856000
 Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$35,776 Proportionate Share: 0.000066

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$46,932	\$19,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$353	\$268
Net Difference Between Projected and Actual	1,706	0
Change of Assumptions	0	4,154
Changes in Proportion and Differences Between	72	25,814
Total	\$2,131	\$30,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,265)
Total	(\$8,660)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,007

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$12,166)
2022	(10,147)
2023	(6,515)
2024	723
2025	0
Thereafter	0
Total	(\$28,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,500	\$19,935	\$9,410

PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

Net Pension Liability as of 2019	\$46,932
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,158)
- Net Difference Between Projected and Actual Investment	3,924
- Change of Assumptions	938
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,034)
Pension Expense/Income	(8,660)
Contributions	(4,007)
Total Activity in FY 2020	(26,997)
Net Pension Liability as of 2020	\$19,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1857000
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$40,972 Proportionate Share: 0.0000076

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$24,788	\$22,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$407	\$308
Net Difference Between Projected and Actual	1,965	0
Change of Assumptions	0	4,783
Changes in Proportion and Differences Between	327	547
Total	\$2,699	\$5,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(311)
Total	\$1,538

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,589

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,566)
2022	(928)
2023	(281)
2024	836
2025	0
Thereafter	0
Total	(\$2,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,424	\$22,955	\$10,836

PERF Net Pension Liability - Unaudited

LOGOOTEER PUBLIC LIBRARY - 1857000

Net Pension Liability as of 2019	\$24,788
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(557)
- Net Difference Between Projected and Actual Investment	3,137
- Change of Assumptions	(2,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	732
Pension Expense/Income	1,538
Contributions	(4,589)
Total Activity in FY 2020	(1,833)
Net Pension Liability as of 2020	\$22,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1858000
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$72,055 Proportionate Share: 0.0000133

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$45,610	\$40,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$712	\$539
Net Difference Between Projected and Actual	3,438	0
Change of Assumptions	0	8,370
Changes in Proportion and Differences Between	107	1,743
Total	\$4,257	\$10,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(773)
Total	\$2,462

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,070

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,759)
2022	(2,061)
2023	(1,036)
2024	1,461
2025	0
Thereafter	0
Total	(\$6,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$65,493	\$40,171	\$18,962

PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

Net Pension Liability as of 2019	\$45,610
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,035)
- Net Difference Between Projected and Actual Investment	5,594
- Change of Assumptions	(3,422)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(968)
Pension Expense/Income	2,462
Contributions	(8,070)
Total Activity in FY 2020	(5,439)
Net Pension Liability as of 2020	\$40,171

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1859000
 Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$94,506 Proportionate Share: 0.0000175

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$59,161	\$52,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$936	\$710
Net Difference Between Projected and Actual	4,524	0
Change of Assumptions	0	11,013
Changes in Proportion and Differences Between	127	1,375
Total	\$5,587	\$13,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(167)
Total	\$4,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,585

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,917)
2022	(2,357)
2023	(1,158)
2024	1,921
2025	0
Thereafter	0
Total	(\$7,511)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$86,175	\$52,857	\$24,951

PERF Net Pension Liability - Unaudited

WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

Net Pension Liability as of 2019	\$59,161
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,341)
- Net Difference Between Projected and Actual Investment	7,320
- Change of Assumptions	(4,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,193)
Pension Expense/Income	4,090
Contributions	(10,585)
Total Activity in FY 2020	(6,304)
Net Pension Liability as of 2020	\$52,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1860000
 Submission Unit Name: ALLEN CO. REGIONAL WATER & SEWER DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

ALLEN CO. REGIONAL WATER & SEWER DISTRICT - 1860000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1861000
 Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$1,168,047 Proportionate Share: 0.0002164

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$726,784	\$653,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,580	\$8,776
Net Difference Between Projected and Actual	55,939	0
Change of Assumptions	0	136,186
Changes in Proportion and Differences Between	8,888	25,417
Total	\$76,407	\$170,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,042)
Total	\$33,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,821

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$80,242)
2022	(24,319)
2023	(13,171)
2024	23,760
2025	0
Thereafter	0
Total	(\$93,972)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,065,612	\$653,613	\$308,531

PERF Net Pension Liability - Unaudited

LAKE COUNTY CONVENTION AND VISITORS BUREAU - 1861000

Net Pension Liability as of 2019	\$726,784
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,441)
- Net Difference Between Projected and Actual Investment	90,292
- Change of Assumptions	(57,341)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,544
Pension Expense/Income	33,596
Contributions	(130,821)
Total Activity in FY 2020	(73,171)
Net Pension Liability as of 2020	\$653,613

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1862000
 Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$1,077,072 Proportionate Share: 0.0001995

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$653,081	\$602,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,676	\$8,090
Net Difference Between Projected and Actual	51,570	0
Change of Assumptions	0	125,550
Changes in Proportion and Differences Between	15,180	585,804
Total	\$77,426	\$719,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,528
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(300,339)
Total	(\$251,811)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,628

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$364,568)
2022	(291,402)
2023	(7,955)
2024	21,907
2025	0
Thereafter	0
Total	(\$642,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$982,392	\$602,569	\$284,436

PERF Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

Net Pension Liability as of 2019	\$653,081
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,707)
- Net Difference Between Projected and Actual Investment	82,439
- Change of Assumptions	(54,700)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	308,895
Pension Expense/Income	(251,811)
Contributions	(120,628)
Total Activity in FY 2020	(50,512)
Net Pension Liability as of 2020	\$602,569

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1863000
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	55,094
Total	\$0	\$55,094

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(59,595)
Total	(59,595)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$52,900)
2022	(2,194)
2023	0
2024	0
2025	0
Thereafter	0
Total	(55,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 1863000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,595
Pension Expense/Income	(59,595)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1864000
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$83,510 Proportionate Share: 0.0000155

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$82,957	\$46,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$829	\$629
Net Difference Between Projected and Actual	4,007	0
Change of Assumptions	0	9,755
Changes in Proportion and Differences Between	1,022	29,749
Total	\$5,858	\$40,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,213)
Total	(\$6,443)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,353

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,896)
2022	(12,499)
2023	(8,580)
2024	1,700
2025	0
Thereafter	0
Total	(\$34,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$76,326	\$46,816	\$22,099

PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

Net Pension Liability as of 2019	\$82,957
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,997)
- Net Difference Between Projected and Actual Investment	7,928
- Change of Assumptions	(755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,521)
Pension Expense/Income	(6,443)
Contributions	(9,353)
Total Activity in FY 2020	(36,141)
Net Pension Liability as of 2020	\$46,816

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1865000
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$51,000 Proportionate Share: 0.000094

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$29,085	\$28,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503	\$381
Net Difference Between Projected and Actual	2,430	0
Change of Assumptions	0	5,916
Changes in Proportion and Differences Between	1,757	637
Total	\$4,690	\$6,934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	100
Total	\$2,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,712

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,693)
2022	(630)
2023	47
2024	1,032
2025	0
Thereafter	0
Total	(\$2,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,288	\$28,392	\$13,402

PERF Net Pension Liability - Unaudited

LIBERTY TOWNSHIP - 1865000

Net Pension Liability as of 2019	\$29,085
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(648)
- Net Difference Between Projected and Actual Investment	3,805
- Change of Assumptions	(2,760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,235
Pension Expense/Income	2,387
Contributions	(5,712)
Total Activity in FY 2020	(693)
Net Pension Liability as of 2020	\$28,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1866000
 Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$283,692 Proportionate Share: 0.0000525

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$231,354	\$158,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,809	\$2,129
Net Difference Between Projected and Actual	13,571	0
Change of Assumptions	0	33,040
Changes in Proportion and Differences Between	2,088	67,481
Total	\$18,468	\$102,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,509)
Total	(\$11,739)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,773

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$41,417)
2022	(31,745)
2023	(16,784)
2024	5,764
2025	0
Thereafter	0
Total	(\$84,182)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$258,524	\$158,571	\$74,852

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

Net Pension Liability as of 2019	\$231,354
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,446)
- Net Difference Between Projected and Actual Investment	24,507
- Change of Assumptions	(7,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,390)
Pension Expense/Income	(11,739)
Contributions	(31,773)
Total Activity in FY 2020	(72,783)
Net Pension Liability as of 2020	\$158,571

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1867000
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$174,354 Proportionate Share: 0.0000323

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$99,152	\$97,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,728	\$1,310
Net Difference Between Projected and Actual	8,349	0
Change of Assumptions	0	20,327
Changes in Proportion and Differences Between	11,748	0
Total	\$21,825	\$21,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,954
Total	\$15,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,527

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,306)
2022	(1,391)
2023	339
2024	3,546
2025	0
Thereafter	0
Total	\$188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$159,054	\$97,559	\$46,052

PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

Net Pension Liability as of 2019	\$99,152
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,208)
- Net Difference Between Projected and Actual Investment	13,036
- Change of Assumptions	(9,570)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	865
Pension Expense/Income	15,811
Contributions	(19,527)
Total Activity in FY 2020	(1,593)
Net Pension Liability as of 2020	\$97,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1868000
 Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$32,067 Proportionate Share: 0.0000059

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$20,491	\$17,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316	\$239
Net Difference Between Projected and Actual	1,525	0
Change of Assumptions	0	3,713
Changes in Proportion and Differences Between	73	2,100
Total	\$1,914	\$6,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,244)
Total	\$191

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,591

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,068)
2022	(1,200)
2023	(519)
2024	649
2025	0
Thereafter	0
Total	(\$4,138)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,053	\$17,820	\$8,412

PERF Net Pension Liability - Unaudited
WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000

Net Pension Liability as of 2019	\$20,491
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(466)
- Net Difference Between Projected and Actual Investment	2,494
- Change of Assumptions	(1,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	191
Pension Expense/Income	191
Contributions	(3,591)
Total Activity in FY 2020	(2,671)
Net Pension Liability as of 2020	\$17,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1869000
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: \$18,000 Proportionate Share: 0.0000033

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,568	\$9,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177	\$134
Net Difference Between Projected and Actual	853	0
Change of Assumptions	0	2,077
Changes in Proportion and Differences Between	1,573	3,863
Total	\$2,603	\$6,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(371)
Total	\$432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,431)
2022	(2,085)
2023	(318)
2024	363
2025	0
Thereafter	0
Total	(\$3,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,250	\$9,967	\$4,705

PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

Net Pension Liability as of 2019	\$11,568
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(263)
- Net Difference Between Projected and Actual Investment	1,400
- Change of Assumptions	(823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(331)
Pension Expense/Income	432
Contributions	(2,016)
Total Activity in FY 2020	(1,601)
Net Pension Liability as of 2020	\$9,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1870000
 Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$976,190 Proportionate Share: 0.0001808

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$586,318	\$546,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,675	\$7,332
Net Difference Between Projected and Actual	46,736	0
Change of Assumptions	0	113,782
Changes in Proportion and Differences Between	46,637	0
Total	\$103,048	\$121,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,468
Total	\$76,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,331

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$23,122)
2022	(8,960)
2023	(5,836)
2024	19,852
2025	0
Thereafter	0
Total	(\$18,066)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$890,308	\$546,087	\$257,774

PERF Net Pension Liability - Unaudited

MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

Net Pension Liability as of 2019	\$586,318
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,183)
- Net Difference Between Projected and Actual Investment	74,450
- Change of Assumptions	(50,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,438)
Pension Expense/Income	76,447
Contributions	(109,331)
Total Activity in FY 2020	(40,231)
Net Pension Liability as of 2020	\$546,087

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1871000
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$529,574 Proportionate Share: 0.0000981

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$213,838	\$296,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,250	\$3,978
Net Difference Between Projected and Actual	25,359	0
Change of Assumptions	0	61,737
Changes in Proportion and Differences Between	93,003	110,104
Total	\$123,612	\$175,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,413)
Total	(\$12,551)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,312

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$56,572)
2022	(29,003)
2023	22,594
2024	10,774
2025	0
Thereafter	0
Total	(\$52,207)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$483,071	\$296,301	\$139,865

PERF Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 1871000

Net Pension Liability as of 2019	\$213,838
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,390)
- Net Difference Between Projected and Actual Investment	35,467
- Change of Assumptions	(38,539)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,788
Pension Expense/Income	(12,551)
Contributions	(59,312)
Total Activity in FY 2020	82,463
Net Pension Liability as of 2020	\$296,301

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1872000
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$339,100	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	23,090	324,556
Total	\$23,090	\$324,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(110,023)
Total	(\$110,023)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,346

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$111,024)
2022	(112,218)
2023	(78,224)
2024	0
2025	0
Thereafter	0
Total	(\$301,466)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 1872000

Net Pension Liability as of 2019	\$339,100
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,979)
- Net Difference Between Projected and Actual Investment	16,028
- Change of Assumptions	36,788
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(247,568)
Pension Expense/Income	(110,023)
Contributions	(25,346)
Total Activity in FY 2020	(339,100)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1873000
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,523
Total	\$1,523

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

ED POWER - 1873000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,523)
Pension Expense/Income	1,523
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1874000
 Submission Unit Name: GARY MIDDLE COLLEGE

Wages: \$216,888 Proportionate Share: 0.0000402

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$221,109	\$121,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,151	\$1,630
Net Difference Between Projected and Actual	10,392	0
Change of Assumptions	0	25,299
Changes in Proportion and Differences Between	37,951	73,702
Total	\$50,494	\$100,631

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,326)
Total	\$5,452

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,291

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$17,445)
2022	(13,386)
2023	(23,720)
2024	4,414
2025	0
Thereafter	0
Total	(\$50,137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$197,956	\$121,420	\$57,315

PERF Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE - 1874000

Net Pension Liability as of 2019	\$221,109
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,334)
- Net Difference Between Projected and Actual Investment	20,843
- Change of Assumptions	(1,312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95,047)
Pension Expense/Income	5,452
Contributions	(24,291)
Total Activity in FY 2020	(99,689)
Net Pension Liability as of 2020	\$121,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1875000
 Submission Unit Name: ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	(\$43,296)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	39,823	117,740
Total	\$39,823	\$117,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$50,139)
Total	(\$50,139)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$49,931)
2022	(38,680)
2023	10,694
2024	0
2025	0
Thereafter	0
Total	(\$77,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1875000

Net Pension Liability as of 2019	(\$43,296)
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,146
- Net Difference Between Projected and Actual Investment	(2,047)
- Change of Assumptions	(4,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,033
Pension Expense/Income	(50,139)
Contributions	0
Total Activity in FY 2020	43,296
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1876000
 Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$503,536 Proportionate Share: 0.0000933

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$338,439	\$281,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,993	\$3,784
Net Difference Between Projected and Actual	24,118	0
Change of Assumptions	0	58,716
Changes in Proportion and Differences Between	15,504	26,931
Total	\$44,615	\$89,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,695
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,740)
Total	\$18,955

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,396

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,714)
2022	(12,468)
2023	(11,878)
2024	10,244
2025	0
Thereafter	0
Total	(\$44,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$459,434	\$281,803	\$133,022

PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

Net Pension Liability as of 2019	\$338,439
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,753)
- Net Difference Between Projected and Actual Investment	40,115
- Change of Assumptions	(22,000)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,557)
Pension Expense/Income	18,955
Contributions	(56,396)
Total Activity in FY 2020	(56,636)
Net Pension Liability as of 2020	\$281,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1877000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$428,541 Proportionate Share: 0.0000794

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$216,812	\$239,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,249	\$3,220
Net Difference Between Projected and Actual	20,525	0
Change of Assumptions	0	49,968
Changes in Proportion and Differences Between	47,932	1,241
Total	\$72,706	\$54,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,669
Total	\$38,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,997

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,492)
2022	6,569
2023	7,480
2024	8,720
2025	0
Thereafter	0
Total	\$18,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$390,987	\$239,819	\$113,204

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

Net Pension Liability as of 2019	\$216,812
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,712)
- Net Difference Between Projected and Actual Investment	30,773
- Change of Assumptions	(26,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,407
Pension Expense/Income	38,983
Contributions	(47,997)
Total Activity in FY 2020	23,007
Net Pension Liability as of 2020	\$239,819

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1878000
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$1,546,760 Proportionate Share: 0.0002865

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$976,977	\$865,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,331	\$11,618
Net Difference Between Projected and Actual	74,059	0
Change of Assumptions	0	180,301
Changes in Proportion and Differences Between	50,212	26,825
Total	\$139,602	\$218,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,690
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,376
Total	\$88,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,168

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$70,015)
2022	(18,837)
2023	(21,749)
2024	31,459
2025	0
Thereafter	0
Total	(\$79,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,410,803	\$865,343	\$408,476

PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

Net Pension Liability as of 2019	\$976,977
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,157)
- Net Difference Between Projected and Actual Investment	120,238
- Change of Assumptions	(74,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,300)
Pension Expense/Income	88,066
Contributions	(170,168)
Total Activity in FY 2020	(111,634)
Net Pension Liability as of 2020	\$865,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1879000
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$18,500 Proportionate Share: 0.0000034

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$11,568	\$10,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182	\$138
Net Difference Between Projected and Actual	879	0
Change of Assumptions	0	2,140
Changes in Proportion and Differences Between	41	26,032
Total	\$1,102	\$28,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$827
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,975)
Total	(13,148)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,072

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(14,954)
2022	(12,386)
2023	(242)
2024	374
2025	0
Thereafter	0
Total	(27,208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,743	\$10,269	\$4,848

PERF Net Pension Liability - Unaudited

TOWN OF KINGMAN - 1879000

Net Pension Liability as of 2019	\$11,568
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(262)
- Net Difference Between Projected and Actual Investment	1,426
- Change of Assumptions	(886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,643
Pension Expense/Income	(13,148)
Contributions	(2,072)
Total Activity in FY 2020	(1,299)
Net Pension Liability as of 2020	\$10,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1880000
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$171,523 Proportionate Share: 0.0000318

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$109,728	\$96,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,702	\$1,290
Net Difference Between Projected and Actual	8,220	0
Change of Assumptions	0	20,013
Changes in Proportion and Differences Between	19,548	9,458
Total	\$29,470	\$30,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,237
Total	\$10,972

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,914

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,839)
2022	3,783
2023	(2,725)
2024	3,490
2025	0
Thereafter	0
Total	(\$1,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$156,592	\$96,049	\$45,339

PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

Net Pension Liability as of 2019	\$109,728
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,494)
- Net Difference Between Projected and Actual Investment	13,407
- Change of Assumptions	(8,109)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,541)
Pension Expense/Income	10,972
Contributions	(18,914)
Total Activity in FY 2020	(13,679)
Net Pension Liability as of 2020	\$96,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1881000
 Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$327,529 Proportionate Share: 0.0000607

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$197,973	\$183,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,248	\$2,462
Net Difference Between Projected and Actual	15,691	0
Change of Assumptions	0	38,200
Changes in Proportion and Differences Between	7,756	3,349
Total	\$26,695	\$44,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	264
Total	\$15,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,683

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,063)
2022	(3,674)
2023	(2,244)
2024	6,665
2025	0
Thereafter	0
Total	(\$17,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$298,903	\$183,338	\$86,543

PERF Net Pension Liability - Unaudited

TURKEY CREEK FIRE TERRITORY - 1881000

Net Pension Liability as of 2019	\$197,973
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,456)
- Net Difference Between Projected and Actual Investment	25,049
- Change of Assumptions	(16,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,149
Pension Expense/Income	15,029
Contributions	(36,683)
Total Activity in FY 2020	(14,635)
Net Pension Liability as of 2020	\$183,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1882000
 Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$3,687,930 Proportionate Share: 0.0006831

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$2,234,223	\$2,063,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,555	\$27,702
Net Difference Between Projected and Actual	176,579	0
Change of Assumptions	0	429,891
Changes in Proportion and Differences Between	83,301	21,551
Total	\$296,435	\$479,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,161
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,167
Total	\$187,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$410,671

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$187,999)
2022	(42,451)
2023	(27,267)
2024	75,008
2025	0
Thereafter	0
Total	(\$182,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,363,769	\$2,063,231	\$973,926

PERF Net Pension Liability - Unaudited

MARION MUNICIPAL UTILITIES - 1882000

Net Pension Liability as of 2019	\$2,234,223
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,308)
- Net Difference Between Projected and Actual Investment	282,185
- Change of Assumptions	(187,511)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,985
Pension Expense/Income	187,328
Contributions	(410,671)
Total Activity in FY 2020	(170,992)
Net Pension Liability as of 2020	\$2,063,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1883000
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$75,513 Proportionate Share: 0.0000140

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$44,288	\$42,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$749	\$568
Net Difference Between Projected and Actual	3,619	0
Change of Assumptions	0	8,811
Changes in Proportion and Differences Between	1,760	3,174
Total	\$6,128	\$12,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,668)
Total	\$737

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,457

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,630)
2022	(1,154)
2023	(179)
2024	1,538
2025	0
Thereafter	0
Total	(\$6,425)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$68,940	\$42,286	\$19,960

PERF Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 1883000

Net Pension Liability as of 2019	\$44,288
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(992)
- Net Difference Between Projected and Actual Investment	5,712
- Change of Assumptions	(4,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,005
Pension Expense/Income	737
Contributions	(8,457)
Total Activity in FY 2020	(2,002)
Net Pension Liability as of 2020	\$42,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1884000
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$62,573 Proportionate Share: 0.0000116

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$37,678	\$35,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621	\$470
Net Difference Between Projected and Actual	2,999	0
Change of Assumptions	0	7,300
Changes in Proportion and Differences Between	3,455	0
Total	\$7,075	\$7,770

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,452
Total	\$5,274

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,008

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$893)
2022	(685)
2023	(391)
2024	1,274
2025	0
Thereafter	0
Total	(\$695)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$57,122	\$35,037	\$16,539

PERF Net Pension Liability - Unaudited
FULTON COUNTY AIRPORT AUTHORITY - 1884000

Net Pension Liability as of 2019	\$37,678
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(847)
- Net Difference Between Projected and Actual Investment	4,780
- Change of Assumptions	(3,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,628)
Pension Expense/Income	5,274
Contributions	(7,008)
Total Activity in FY 2020	(2,641)
Net Pension Liability as of 2020	\$35,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1885000
 Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$13,125 Proportionate Share: 0.000024

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$4,958	\$7,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128	\$97
Net Difference Between Projected and Actual	620	0
Change of Assumptions	0	1,510
Changes in Proportion and Differences Between	2,518	1,554
Total	\$3,266	\$3,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(161)
Total	\$423

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,470

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$889)
2022	103
2023	626
2024	265
2025	0
Thereafter	0
Total	\$105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,818	\$7,249	\$3,422

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

Net Pension Liability as of 2019	\$4,958
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(100)
- Net Difference Between Projected and Actual Investment	854
- Change of Assumptions	(972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,556
Pension Expense/Income	423
Contributions	(1,470)
Total Activity in FY 2020	2,291
Net Pension Liability as of 2020	\$7,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1886000
 Submission Unit Name: TOWN OF MONTEREY

Wages: \$15,375 Proportionate Share: 0.0000028

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$14,212	\$8,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150	\$114
Net Difference Between Projected and Actual	724	0
Change of Assumptions	0	1,762
Changes in Proportion and Differences Between	1,954	9,724
Total	\$2,828	\$11,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,569)
Total	(\$4,888)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,722

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,732)
2022	(998)
2023	(1,351)
2024	309
2025	0
Thereafter	0
Total	(\$8,772)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,788	\$8,457	\$3,992

PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

Net Pension Liability as of 2019	\$14,212
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(340)
- Net Difference Between Projected and Actual Investment	1,396
- Change of Assumptions	(220)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19
Pension Expense/Income	(4,888)
Contributions	(1,722)
Total Activity in FY 2020	(5,755)
Net Pension Liability as of 2020	\$8,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1887000
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,200 Proportionate Share: 0.0000026

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,924	\$7,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139	\$105
Net Difference Between Projected and Actual	672	0
Change of Assumptions	0	1,636
Changes in Proportion and Differences Between	38	551
Total	\$849	\$2,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(291)
Total	\$341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,059)
2022	(466)
2023	(204)
2024	286
2025	0
Thereafter	0
Total	(\$1,443)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,803	\$7,853	\$3,707

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

Net Pension Liability as of 2019	\$8,924
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(202)
- Net Difference Between Projected and Actual Investment	1,094
- Change of Assumptions	(668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46)
Pension Expense/Income	341
Contributions	(1,590)
Total Activity in FY 2020	(1,071)
Net Pension Liability as of 2020	\$7,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1888000
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$115,347	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	12,216	119,710
Total	\$12,216	\$119,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,814)
Total	(31,814)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$34,299)
2022	(44,701)
2023	(28,495)
2024	1
2025	0
Thereafter	0
Total	(107,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 1888000

Net Pension Liability as of 2019	\$115,347
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,054)
- Net Difference Between Projected and Actual Investment	5,452
- Change of Assumptions	12,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,444)
Pension Expense/Income	(31,814)
Contributions	0
Total Activity in FY 2020	(115,347)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1889000
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$41,945 Proportionate Share: 0.0000078

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$26,771	\$23,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$417	\$316
Net Difference Between Projected and Actual	2,016	0
Change of Assumptions	0	4,909
Changes in Proportion and Differences Between	35	1,556
Total	\$2,468	\$6,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(906)
Total	\$991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,698

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,287)
2022	(1,263)
2023	(619)
2024	856
2025	0
Thereafter	0
Total	(\$4,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,409	\$23,559	\$11,121

PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

Net Pension Liability as of 2019	\$26,771
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(608)
- Net Difference Between Projected and Actual Investment	3,281
- Change of Assumptions	(2,005)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173)
Pension Expense/Income	991
Contributions	(4,698)
Total Activity in FY 2020	(3,212)
Net Pension Liability as of 2020	\$23,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1890000
 Submission Unit Name: TOWN OF HOLTON

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	4,709
Total	\$0	\$4,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,050)
Total	(\$5,050)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,709)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(\$4,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF HOLTON - 1890000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,050
Pension Expense/Income	(5,050)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1891000
 Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$60,817 Proportionate Share: 0.0000113

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$36,686	\$34,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$605	\$458
Net Difference Between Projected and Actual	2,921	0
Change of Assumptions	0	7,111
Changes in Proportion and Differences Between	1,275	187
Total	\$4,801	\$7,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	980
Total	\$3,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,811

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,706)
2022	(1,111)
2023	(380)
2024	1,242
2025	0
Thereafter	0
Total	(\$2,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$55,644	\$34,130	\$16,111

PERF Net Pension Liability - Unaudited

JASPER COUNTY AIRPORT AUTHORITY - 1891000

Net Pension Liability as of 2019	\$36,686
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(824)
- Net Difference Between Projected and Actual Investment	4,655
- Change of Assumptions	(3,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(174)
Pension Expense/Income	3,729
Contributions	(6,811)
Total Activity in FY 2020	(2,556)
Net Pension Liability as of 2020	\$34,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1892000
 Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY - 1892000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1893000
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$52,411 Proportionate Share: 0.0000097

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$39,991	\$29,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$519	\$393
Net Difference Between Projected and Actual	2,507	0
Change of Assumptions	0	6,104
Changes in Proportion and Differences Between	1,068	10,194
Total	\$4,094	\$16,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,806)
Total	(\$447)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,129

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,911)
2022	(4,293)
2023	(3,459)
2024	1,066
2025	0
Thereafter	0
Total	(\$12,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$47,765	\$29,298	\$13,830

PERF Net Pension Liability - Unaudited

INSPIRE ACADEMY - 1893000

Net Pension Liability as of 2019	\$39,991
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(933)
- Net Difference Between Projected and Actual Investment	4,397
- Change of Assumptions	(1,766)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,815)
Pension Expense/Income	(447)
Contributions	(1,129)
Total Activity in FY 2020	(10,693)
Net Pension Liability as of 2020	\$29,298

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1894000
 Submission Unit Name: CITY OF BRAZIL

Wages: \$1,607,705 Proportionate Share: 0.0002978

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,012,341	\$899,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,936	\$12,077
Net Difference Between Projected and Actual	76,980	0
Change of Assumptions	0	187,413
Changes in Proportion and Differences Between	13,076	43,733
Total	\$105,992	\$243,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,439
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,342)
Total	\$65,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,062

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$97,742)
2022	(51,059)
2023	(21,128)
2024	32,698
2025	0
Thereafter	0
Total	(\$137,231)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,466,448	\$899,473	\$424,586

PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

Net Pension Liability as of 2019	\$1,012,341
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,947)
- Net Difference Between Projected and Actual Investment	124,831
- Change of Assumptions	(77,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,198)
Pension Expense/Income	65,097
Contributions	(180,062)
Total Activity in FY 2020	(112,868)
Net Pension Liability as of 2020	\$899,473

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1895000
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$33,183 Proportionate Share: 0.0000061

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$17,186	\$18,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$326	\$247
Net Difference Between Projected and Actual	1,577	0
Change of Assumptions	0	3,839
Changes in Proportion and Differences Between	3,177	1,773
Total	\$5,080	\$5,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	331
Total	\$1,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,716

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,460)
2022	(440)
2023	450
2024	671
2025	0
Thereafter	0
Total	(\$779)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$30,038	\$18,424	\$8,697

PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

Net Pension Liability as of 2019	\$17,186
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(376)
- Net Difference Between Projected and Actual Investment	2,389
- Change of Assumptions	(1,975)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,101
Pension Expense/Income	1,815
Contributions	(3,716)
Total Activity in FY 2020	1,238
Net Pension Liability as of 2020	\$18,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1896000
 Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$45,373 Proportionate Share: 0.0000084

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$27,763	\$25,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$450	\$341
Net Difference Between Projected and Actual	2,171	0
Change of Assumptions	0	5,286
Changes in Proportion and Differences Between	241	271
Total	\$2,862	\$5,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(136)
Total	\$1,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,082

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,698)
2022	(861)
2023	(400)
2024	923
2025	0
Thereafter	0
Total	(\$3,036)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,364	\$25,371	\$11,976

PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

Net Pension Liability as of 2019	\$27,763
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(626)
- Net Difference Between Projected and Actual Investment	3,483
- Change of Assumptions	(2,274)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	200
Pension Expense/Income	1,907
Contributions	(5,082)
Total Activity in FY 2020	(2,392)
Net Pension Liability as of 2020	\$25,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1897000
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$102,927 Proportionate Share: 0.0000191

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$62,796	\$57,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,022	\$775
Net Difference Between Projected and Actual	4,937	0
Change of Assumptions	0	12,020
Changes in Proportion and Differences Between	3,216	0
Total	\$9,175	\$12,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,025
Total	\$6,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,528

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,839)
2022	(1,043)
2023	(834)
2024	2,096
2025	0
Thereafter	0
Total	(\$3,620)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$94,054	\$57,690	\$27,232

PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

Net Pension Liability as of 2019	\$62,796
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,416)
- Net Difference Between Projected and Actual Investment	7,905
- Change of Assumptions	(5,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,530)
Pension Expense/Income	6,671
Contributions	(11,528)
Total Activity in FY 2020	(5,106)
Net Pension Liability as of 2020	\$57,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1898000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	5,525
Total	\$0	\$5,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,926)
Total	(\$5,926)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$5,525)
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	(\$5,525)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY SOUTH - 1898000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,926
Pension Expense/Income	(5,926)
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1899000
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$263,410 Proportionate Share: 0.0000488

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$164,923	\$147,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,611	\$1,979
Net Difference Between Projected and Actual	12,615	0
Change of Assumptions	0	30,711
Changes in Proportion and Differences Between	262	25,073
Total	\$15,488	\$57,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,833)
Total	(\$2,963)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,502

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,260)
2022	(14,149)
2023	(3,225)
2024	5,359
2025	0
Thereafter	0
Total	(\$42,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$240,304	\$147,395	\$69,576

PERF Net Pension Liability - Unaudited
ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000

Net Pension Liability as of 2019	\$164,923
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,735)
- Net Difference Between Projected and Actual Investment	20,410
- Change of Assumptions	(12,820)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,082
Pension Expense/Income	(2,963)
Contributions	(29,502)
Total Activity in FY 2020	(17,528)
Net Pension Liability as of 2020	\$147,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1900000
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$391,579 Proportionate Share: 0.0000725

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$250,854	\$218,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,880	\$2,940
Net Difference Between Projected and Actual	18,741	0
Change of Assumptions	0	45,626
Changes in Proportion and Differences Between	529	22,961
Total	\$23,150	\$71,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,855)
Total	\$6,780

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,857

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$34,034)
2022	(16,077)
2023	(6,227)
2024	7,961
2025	0
Thereafter	0
Total	(\$48,377)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$357,010	\$218,979	\$103,366

PERF Net Pension Liability - Unaudited

LAKE COUNTY SOLID WASTE DISTRICT - 1900000

Net Pension Liability as of 2019	\$250,854
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,703)
- Net Difference Between Projected and Actual Investment	30,598
- Change of Assumptions	(18,412)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,281)
Pension Expense/Income	6,780
Contributions	(43,857)
Total Activity in FY 2020	(31,875)
Net Pension Liability as of 2020	\$218,979

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1901000
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$580,536 Proportionate Share: 0.0001075

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$264,075	\$324,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,753	\$4,359
Net Difference Between Projected and Actual	27,788	0
Change of Assumptions	0	67,652
Changes in Proportion and Differences Between	98,787	0
Total	\$132,328	\$72,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,770
Total	\$76,919

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,021

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$14,917
2022	16,179
2023	17,417
2024	11,804
2025	0
Thereafter	0
Total	\$60,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$529,359	\$324,692	\$153,267

PERF Net Pension Liability - Unaudited
DUGGER UNION COMMUNITY SCHOOLS - 1901000

Net Pension Liability as of 2019	\$264,075
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,599)
- Net Difference Between Projected and Actual Investment	40,270
- Change of Assumptions	(39,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,052
Pension Expense/Income	76,919
Contributions	(65,021)
Total Activity in FY 2020	60,617
Net Pension Liability as of 2020	\$324,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1902000
 Submission Unit Name: OWEN TOWNSHIP WARRICK COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,983	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	8	1,723
Total	\$8	\$1,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(611)
Total	(\$611)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$90)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$600)
2022	(606)
2023	(509)
2024	0
2025	0
Thereafter	0
Total	(\$1,715)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

OWEN TOWNSHIP WARRICK COUNTY - 1902000

Net Pension Liability as of 2019	\$1,983
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(53)
- Net Difference Between Projected and Actual Investment	94
- Change of Assumptions	216
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,719)
Pension Expense/Income	(611)
Contributions	90
Total Activity in FY 2020	(1,983)
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1903000
 Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$433,103 Proportionate Share: 0.0000802

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$249,532	\$242,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,292	\$3,252
Net Difference Between Projected and Actual	20,731	0
Change of Assumptions	0	50,472
Changes in Proportion and Differences Between	15,207	544
Total	\$40,230	\$54,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,004
Total	\$24,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,507

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$19,188)
2022	(3,674)
2023	18
2024	8,806
2025	0
Thereafter	0
Total	(\$14,038)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$394,926	\$242,236	\$114,345

PERF Net Pension Liability - Unaudited

GIBSON COUNTY SOLID WASTE - 1903000

Net Pension Liability as of 2019	\$249,532
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,568)
- Net Difference Between Projected and Actual Investment	32,526
- Change of Assumptions	(23,402)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,143
Pension Expense/Income	24,512
Contributions	(48,507)
Total Activity in FY 2020	(7,296)
Net Pension Liability as of 2020	\$242,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1904000
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$17,000 Proportionate Share: 0.0000031

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$10,907	\$9,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166	\$126
Net Difference Between Projected and Actual	801	0
Change of Assumptions	0	1,951
Changes in Proportion and Differences Between	45	649
Total	\$1,012	\$2,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	109
Total	\$863

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,904

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,210)
2022	(538)
2023	(307)
2024	341
2025	0
Thereafter	0
Total	(\$1,714)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,265	\$9,363	\$4,420

PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

Net Pension Liability as of 2019	\$10,907
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(249)
- Net Difference Between Projected and Actual Investment	1,317
- Change of Assumptions	(767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(804)
Pension Expense/Income	863
Contributions	(1,904)
Total Activity in FY 2020	(1,544)
Net Pension Liability as of 2020	\$9,363

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1905000
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$875,637 Proportionate Share: 0.0001622

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$491,463	\$489,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,680	\$6,578
Net Difference Between Projected and Actual	41,928	0
Change of Assumptions	0	102,076
Changes in Proportion and Differences Between	118,428	0
Total	\$169,036	\$108,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	92,699
Total	\$132,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,070

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$31,039
2022	8,242
2023	3,291
2024	17,810
2025	0
Thereafter	0
Total	\$60,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$798,717	\$489,908	\$231,256

PERF Net Pension Liability - Unaudited
WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000

Net Pension Liability as of 2019	\$491,463
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,912)
- Net Difference Between Projected and Actual Investment	65,158
- Change of Assumptions	(48,759)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,126)
Pension Expense/Income	132,154
Contributions	(98,070)
Total Activity in FY 2020	(1,555)
Net Pension Liability as of 2020	\$489,908

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1906000
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$38,109 Proportionate Share: 0.0000071

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$22,474	\$21,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$380	\$288
Net Difference Between Projected and Actual	1,835	0
Change of Assumptions	0	4,468
Changes in Proportion and Differences Between	1,575	9
Total	\$3,790	\$4,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,665
Total	\$3,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,268

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$1,221)
2022	(433)
2023	(100)
2024	779
2025	0
Thereafter	0
Total	(\$975)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,962	\$21,445	\$10,123

PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

Net Pension Liability as of 2019	\$22,474
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(503)
- Net Difference Between Projected and Actual Investment	2,897
- Change of Assumptions	(2,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(517)
Pension Expense/Income	3,392
Contributions	(4,268)
Total Activity in FY 2020	(1,029)
Net Pension Liability as of 2020	\$21,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1907000
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$85,456 Proportionate Share: 0.0000158

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$51,228	\$47,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$846	\$641
Net Difference Between Projected and Actual	4,084	0
Change of Assumptions	0	9,943
Changes in Proportion and Differences Between	3,119	2,623
Total	\$8,049	\$13,207

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,843
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,213
Total	\$6,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,890

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$4,070)
2022	(1,515)
2023	(1,309)
2024	1,736
2025	0
Thereafter	0
Total	(\$5,158)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$77,803	\$47,722	\$22,527

PERF Net Pension Liability - Unaudited
HAMILTON COUNTY AIRPORT AUTHORITY - 1907000

Net Pension Liability as of 2019	\$51,228
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,152)
- Net Difference Between Projected and Actual Investment	6,505
- Change of Assumptions	(4,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,640)
Pension Expense/Income	6,056
Contributions	(5,890)
Total Activity in FY 2020	(3,506)
Net Pension Liability as of 2020	\$47,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1908000
 Submission Unit Name: MAYS COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	638	901
Total	\$638	\$901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55
Total	\$55

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,218)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$51
2022	(47)
2023	(267)
2024	0
2025	0
Thereafter	0
Total	(\$263)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

MAYS COMMUNITY ACADEMY - 1908000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,273)
Pension Expense/Income	55
Contributions	1,218
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1909000
 Submission Unit Name: TOWN OF VEVAY

Wages: \$369,852 Proportionate Share: 0.0000685

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$193,346	\$206,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,666	\$2,778
Net Difference Between Projected and Actual	17,707	0
Change of Assumptions	0	43,109
Changes in Proportion and Differences Between	84,905	579
Total	\$106,278	\$46,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66,778
Total	\$83,440

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,623

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$42,252
2022	5,093
2023	4,946
2024	7,521
2025	0
Thereafter	0
Total	\$59,812

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$337,312	\$206,897	\$97,663

PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

Net Pension Liability as of 2019	\$193,346
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,232)
- Net Difference Between Projected and Actual Investment	26,846
- Change of Assumptions	(22,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,746)
Pension Expense/Income	83,440
Contributions	(41,623)
Total Activity in FY 2020	13,551
Net Pension Liability as of 2020	\$206,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1910000

Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$107,000 Proportionate Share: 0.0000198

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$64,779	\$59,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,060	\$803
Net Difference Between Projected and Actual	5,118	0
Change of Assumptions	0	12,461
Changes in Proportion and Differences Between	19,005	1,096
Total	\$25,183	\$14,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,343
Total	\$24,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,984

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$11,955
2022	(2,529)
2023	(777)
2024	2,174
2025	0
Thereafter	0
Total	\$10,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,501	\$59,804	\$28,230

PERF Net Pension Liability - Unaudited
BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000

Net Pension Liability as of 2019	\$64,779
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,458)
- Net Difference Between Projected and Actual Investment	8,180
- Change of Assumptions	(5,433)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,439)
Pension Expense/Income	24,159
Contributions	(11,984)
Total Activity in FY 2020	(4,975)
Net Pension Liability as of 2020	\$59,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1911000
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$382,321 Proportionate Share: 0.0000708

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$243,253	\$213,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,789	\$2,871
Net Difference Between Projected and Actual	18,302	0
Change of Assumptions	0	44,556
Changes in Proportion and Differences Between	84,049	8,053
Total	\$106,140	\$55,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	69,305
Total	\$86,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,820

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$44,023
2022	4,517
2023	(5,655)
2024	7,775
2025	0
Thereafter	0
Total	\$50,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$348,638	\$213,844	\$100,943

PERF Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 1911000

Net Pension Liability as of 2019	\$243,253
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,523)
- Net Difference Between Projected and Actual Investment	29,800
- Change of Assumptions	(18,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79,226)
Pension Expense/Income	86,527
Contributions	(42,820)
Total Activity in FY 2020	(29,409)
Net Pension Liability as of 2020	\$213,844

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1912000
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$504,832 Proportionate Share: 0.0000935

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$330,176	\$282,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,003	\$3,792
Net Difference Between Projected and Actual	24,169	0
Change of Assumptions	0	58,842
Changes in Proportion and Differences Between	101,904	17,858
Total	\$131,076	\$80,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	91,450
Total	\$114,194

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,541

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$57,036
2022	(7,036)
2023	(9,681)
2024	10,265
2025	0
Thereafter	0
Total	\$50,584

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$460,419	\$282,407	\$133,307

PERF Net Pension Liability - Unaudited

OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

Net Pension Liability as of 2019	\$330,176
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,532)
- Net Difference Between Projected and Actual Investment	39,776
- Change of Assumptions	(23,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,643)
Pension Expense/Income	114,194
Contributions	(56,541)
Total Activity in FY 2020	(47,769)
Net Pension Liability as of 2020	\$282,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1913000
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$53,120 Proportionate Share: 0.0000098

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$32,059	\$29,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$524	\$397
Net Difference Between Projected and Actual	2,533	0
Change of Assumptions	0	6,167
Changes in Proportion and Differences Between	12,077	5,715
Total	\$15,134	\$12,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,553
Total	\$11,937

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,949

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$5,714
2022	(3,557)
2023	(380)
2024	1,078
2025	0
Thereafter	0
Total	\$2,855

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$48,258	\$29,600	\$13,972

PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

Net Pension Liability as of 2019	\$32,059
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(722)
- Net Difference Between Projected and Actual Investment	4,048
- Change of Assumptions	(2,689)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,084)
Pension Expense/Income	11,937
Contributions	(5,949)
Total Activity in FY 2020	(2,459)
Net Pension Liability as of 2020	\$29,600

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1914000
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$385,372 Proportionate Share: 0.0000714

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$179,795	\$215,656

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,821	\$2,895
Net Difference Between Projected and Actual	18,457	0
Change of Assumptions	0	44,934
Changes in Proportion and Differences Between	108,490	0
Total	\$130,768	\$47,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	69,767
Total	\$87,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,161

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$45,261
2022	19,362
2023	10,475
2024	7,841
2025	0
Thereafter	0
Total	\$82,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$351,593	\$215,656	\$101,798

PERF Net Pension Liability - Unaudited
NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000

Net Pension Liability as of 2019	\$179,795
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,835)
- Net Difference Between Projected and Actual Investment	26,955
- Change of Assumptions	(25,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,804)
Pension Expense/Income	87,135
Contributions	(43,161)
Total Activity in FY 2020	35,861
Net Pension Liability as of 2020	\$215,656

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1915000
 Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$134,456 Proportionate Share: 0.0000249

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$40,322	\$75,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,332	\$1,010
Net Difference Between Projected and Actual	6,437	0
Change of Assumptions	0	15,670
Changes in Proportion and Differences Between	48,614	1,829
Total	\$56,383	\$18,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,314
Total	\$30,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,059

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$15,958
2022	9,998
2023	9,184
2024	2,734
2025	0
Thereafter	0
Total	\$37,874

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$122,614	\$75,208	\$35,501

PERF Net Pension Liability - Unaudited

NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

Net Pension Liability as of 2019	\$40,322
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(746)
- Net Difference Between Projected and Actual Investment	8,343
- Change of Assumptions	(11,296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,273
Pension Expense/Income	30,371
Contributions	(15,059)
Total Activity in FY 2020	34,886
Net Pension Liability as of 2020	\$75,208

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1916000
 Submission Unit Name: WASHINGTON TOWNSHIP - HENDRICKS COUNTY

Wages: \$907,135 Proportionate Share: 0.0001680

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$418,752	\$507,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,990	\$6,813
Net Difference Between Projected and Actual	43,427	0
Change of Assumptions	0	105,726
Changes in Proportion and Differences Between	346,477	0
Total	\$398,894	\$112,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	164,957
Total	\$205,822

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,599

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$113,959
2022	128,231
2023	25,719
2024	18,446
2025	0
Thereafter	0
Total	\$286,355

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$827,277	\$507,426	\$239,525

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HENDRICKS COUNTY - 1916000

Net Pension Liability as of 2019	\$418,752
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,911)
- Net Difference Between Projected and Actual Investment	63,220
- Change of Assumptions	(60,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,560)
Pension Expense/Income	205,822
Contributions	(101,599)
Total Activity in FY 2020	88,674
Net Pension Liability as of 2020	\$507,426

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1917000
 Submission Unit Name: CITY OF BICKNELL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	917	1,409
Total	\$917	\$1,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2)
Total	(\$2)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,905)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2)
2022	(73)
2023	(417)
2024	0
2025	0
Thereafter	0
Total	(\$492)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

CITY OF BICKNELL - 1917000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,903)
Pension Expense/Income	(2)
Contributions	1,905
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1918000
 Submission Unit Name: CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1918000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1919000
 Submission Unit Name: TOWN OF CLERMONT

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF CLERMONT - 1919000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1921000
 Submission Unit Name: SUPER SCHOOLS INC

Wages: \$366,112 Proportionate Share: 0.0000678

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$212,516	\$204,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,628	\$2,749
Net Difference Between Projected and Actual	17,526	0
Change of Assumptions	0	42,668
Changes in Proportion and Differences Between	127,454	1,988
Total	\$148,608	\$47,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,592
Total	\$82,084

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,005

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$45,012
2022	49,117
2023	(370)
2024	7,444
2025	0
Thereafter	0
Total	\$101,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$333,866	\$204,783	\$96,665

PERF Net Pension Liability - Unaudited

SUPER SCHOOLS INC - 1921000

Net Pension Liability as of 2019	\$212,516
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,748)
- Net Difference Between Projected and Actual Investment	27,571
- Change of Assumptions	(19,613)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,022)
Pension Expense/Income	82,084
Contributions	(41,005)
Total Activity in FY 2020	(7,733)
Net Pension Liability as of 2020	\$204,783

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1922000
 Submission Unit Name: KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$164,263 Proportionate Share: 0.0000304

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$93,864	\$91,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,627	\$1,233
Net Difference Between Projected and Actual	7,858	0
Change of Assumptions	0	19,131
Changes in Proportion and Differences Between	57,559	3,951
Total	\$67,044	\$24,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,762
Total	\$35,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,397

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$18,536
2022	20,666
2023	189
2024	3,338
2025	0
Thereafter	0
Total	\$42,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$149,698	\$91,820	\$43,343

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1922000

Net Pension Liability as of 2019	\$93,864
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,091)
- Net Difference Between Projected and Actual Investment	12,295
- Change of Assumptions	(8,948)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,060)
Pension Expense/Income	35,157
Contributions	(18,397)
Total Activity in FY 2020	(2,044)
Net Pension Liability as of 2020	\$91,820

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1923000
 Submission Unit Name: HELT FIRE AND RESCUE

Wages: \$32,256 Proportionate Share: 0.000060

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$20,491	\$18,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$321	\$243
Net Difference Between Projected and Actual	1,551	0
Change of Assumptions	0	3,776
Changes in Proportion and Differences Between	11,343	737
Total	\$13,215	\$4,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,459
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,802
Total	\$7,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,613

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$3,981
2022	4,274
2023	(455)
2024	659
2025	0
Thereafter	0
Total	\$8,459

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,546	\$18,122	\$8,554

PERF Net Pension Liability - Unaudited

HELT FIRE AND RESCUE - 1923000

Net Pension Liability as of 2019	\$20,491
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(465)
- Net Difference Between Projected and Actual Investment	2,520
- Change of Assumptions	(1,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,519)
Pension Expense/Income	7,261
Contributions	(3,613)
Total Activity in FY 2020	(2,369)
Net Pension Liability as of 2020	\$18,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1924000
 Submission Unit Name: PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$64,892 Proportionate Share: 0.0000120

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$39,991	\$36,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$642	\$487
Net Difference Between Projected and Actual	3,102	0
Change of Assumptions	0	7,552
Changes in Proportion and Differences Between	22,096	764
Total	\$25,840	\$8,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,919
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,545
Total	\$14,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,004

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$7,899
2022	8,530
2023	(709)
2024	1,317
2025	0
Thereafter	0
Total	\$17,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,091	\$36,245	\$17,109

PERF Net Pension Liability - Unaudited

PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1924000

Net Pension Liability as of 2019	\$39,991
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(904)
- Net Difference Between Projected and Actual Investment	4,992
- Change of Assumptions	(3,214)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,080)
Pension Expense/Income	14,464
Contributions	(7,004)
Total Activity in FY 2020	(3,746)
Net Pension Liability as of 2020	\$36,245

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1925000
 Submission Unit Name: TOWN OF NEWPORT

Wages: \$48,750 Proportionate Share: 0.0000090

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$31,068	\$27,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$482	\$365
Net Difference Between Projected and Actual	2,326	0
Change of Assumptions	0	5,664
Changes in Proportion and Differences Between	17,166	2,237
Total	\$19,974	\$8,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,279
Total	\$10,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,040

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$5,545
2022	6,019
2023	(844)
2024	988
2025	0
Thereafter	0
Total	\$11,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,318	\$27,184	\$12,832

PERF Net Pension Liability - Unaudited

TOWN OF NEWPORT - 1925000

Net Pension Liability as of 2019	\$31,068
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(706)
- Net Difference Between Projected and Actual Investment	3,794
- Change of Assumptions	(2,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,106)
Pension Expense/Income	10,468
Contributions	(5,040)
Total Activity in FY 2020	(3,884)
Net Pension Liability as of 2020	\$27,184

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1926000
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$33,143 Proportionate Share: 0.0000061

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$18,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$326	\$247
Net Difference Between Projected and Actual	1,577	0
Change of Assumptions	0	3,839
Changes in Proportion and Differences Between	16,838	408
Total	\$18,741	\$4,494

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,786
Total	\$7,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,093

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$3,934
2022	5,085
2023	4,558
2024	670
2025	0
Thereafter	0
Total	\$14,247

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$30,038	\$18,424	\$8,697

PERF Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 1926000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79
- Net Difference Between Projected and Actual Investment	1,577
- Change of Assumptions	(3,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,430
Pension Expense/Income	7,270
Contributions	(3,093)
Total Activity in FY 2020	18,424
Net Pension Liability as of 2020	\$18,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1927000
 Submission Unit Name: TOWN OF CROMWELL

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF CROMWELL - 1927000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1928000
 Submission Unit Name: WESTVILLE NEW DURHAM TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

WESTVILLE NEW DURHAM TOWNSHIP LIBRARY - 1928000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1929000
 Submission Unit Name: MAYSVILLE REGIONAL WATER AND SEWER DISTRICT

Wages: \$107,158 Proportionate Share: 0.0000198

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$61,805	\$59,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,060	\$803
Net Difference Between Projected and Actual	5,118	0
Change of Assumptions	0	12,461
Changes in Proportion and Differences Between	37,185	2,571
Total	\$43,363	\$15,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,076
Total	\$22,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,603

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$12,066
2022	13,414
2023	(126)
2024	2,174
2025	0
Thereafter	0
Total	\$27,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,501	\$59,804	\$28,230

PERF Net Pension Liability - Unaudited

MAYSVILLE REGIONAL WATER AND SEWER DISTRICT - 1929000

Net Pension Liability as of 2019	\$61,805
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,380)
- Net Difference Between Projected and Actual Investment	8,039
- Change of Assumptions	(5,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,193)
Pension Expense/Income	22,892
Contributions	(11,603)
Total Activity in FY 2020	(2,001)
Net Pension Liability as of 2020	\$59,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1930000
 Submission Unit Name: TOWN OF ROANN

Wages: \$127,235 Proportionate Share: 0.0000236

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$75,025	\$71,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,263	\$957
Net Difference Between Projected and Actual	6,101	0
Change of Assumptions	0	14,852
Changes in Proportion and Differences Between	44,051	3,163
Total	\$51,415	\$18,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,499
Total	\$27,240

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,250

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$14,337
2022	15,907
2023	(393)
2024	2,592
2025	0
Thereafter	0
Total	\$32,443

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$116,213	\$71,281	\$33,648

PERF Net Pension Liability - Unaudited

TOWN OF ROANN - 1930000

Net Pension Liability as of 2019	\$75,025
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,681)
- Net Difference Between Projected and Actual Investment	9,647
- Change of Assumptions	(6,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,987)
Pension Expense/Income	27,240
Contributions	(14,250)
Total Activity in FY 2020	(3,744)
Net Pension Liability as of 2020	\$71,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1931000
 Submission Unit Name: WASHINGTON TOWNSHIP CLARK COUNTY

Wages: \$17,000 Proportionate Share: 0.0000031

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$7,602	\$9,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166	\$126
Net Difference Between Projected and Actual	801	0
Change of Assumptions	0	1,951
Changes in Proportion and Differences Between	6,408	528
Total	\$7,375	\$2,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,790
Total	\$3,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,568

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$1,849
2022	2,143
2023	437
2024	341
2025	0
Thereafter	0
Total	\$4,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,265	\$9,363	\$4,420

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP CLARK COUNTY - 1931000

Net Pension Liability as of 2019	\$7,602
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(161)
- Net Difference Between Projected and Actual Investment	1,160
- Change of Assumptions	(1,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87)
Pension Expense/Income	3,544
Contributions	(1,568)
Total Activity in FY 2020	1,761
Net Pension Liability as of 2020	\$9,363

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1932000

Submission Unit Name: JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD

Wages: \$102,608 Proportionate Share: 0.0000190

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$49,576	\$57,387

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,017	\$771
Net Difference Between Projected and Actual	4,911	0
Change of Assumptions	0	11,957
Changes in Proportion and Differences Between	38,433	4,445
Total	\$44,361	\$17,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,302
Total	\$20,924

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,791

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$10,533
2022	12,363
2023	2,206
2024	2,086
2025	0
Thereafter	0
Total	\$27,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$93,561	\$57,387	\$27,089

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD - 1932000

Net Pension Liability as of 2019	\$49,576
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,067)
- Net Difference Between Projected and Actual Investment	7,254
- Change of Assumptions	(6,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,930)
Pension Expense/Income	20,924
Contributions	(10,791)
Total Activity in FY 2020	7,811
Net Pension Liability as of 2020	\$57,387

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1933000
 Submission Unit Name: CITY OF CHALMERS

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

CITY OF CHALMERS - 1933000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1934000
 Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

Wages: \$242,996 Proportionate Share: 0.0000450

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$135,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,408	\$1,825
Net Difference Between Projected and Actual	11,632	0
Change of Assumptions	0	28,320
Changes in Proportion and Differences Between	124,216	5,945
Total	\$138,256	\$36,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,647
Total	\$52,593

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,841

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$27,985
2022	36,476
2023	32,765
2024	4,940
2025	0
Thereafter	0
Total	\$102,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$221,592	\$135,918	\$64,158

PERF Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION - 1934000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	583
- Net Difference Between Projected and Actual Investment	11,632
- Change of Assumptions	(28,320)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,271
Pension Expense/Income	52,593
Contributions	(18,841)
Total Activity in FY 2020	135,918
Net Pension Liability as of 2020	\$135,918

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1935000
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

INVENT LEARNING HUB - 1935000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1936000
 Submission Unit Name: TOWN OF SYRACUSE

Wages: \$1,134,938 Proportionate Share: 0.0002102

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$634,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,248	\$8,524
Net Difference Between Projected and Actual	54,336	0
Change of Assumptions	0	132,284
Changes in Proportion and Differences Between	580,227	16,925
Total	\$645,811	\$157,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	198,347
Total	\$249,477

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,668

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$134,537
2022	174,202
2023	156,259
2024	23,080
2025	0
Thereafter	0
Total	\$488,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,035,082	\$634,887	\$299,691

PERF Net Pension Liability - Unaudited

TOWN OF SYRACUSE - 1936000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,724
- Net Difference Between Projected and Actual Investment	54,336
- Change of Assumptions	(132,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	563,302
Pension Expense/Income	249,477
Contributions	(102,668)
Total Activity in FY 2020	634,887
Net Pension Liability as of 2020	\$634,887

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1937000
 Submission Unit Name: WASHINGTON TOWNSHIP - DECATUR COUNTY

Wages: \$2,544 Proportionate Share: 0.000005

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$1,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27	\$20
Net Difference Between Projected and Actual	129	0
Change of Assumptions	0	315
Changes in Proportion and Differences Between	1,380	206
Total	\$1,536	\$541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	413
Total	\$535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$261
2022	356
2023	323
2024	55
2025	0
Thereafter	0
Total	\$995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,462	\$1,510	\$713

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - DECATUR COUNTY - 1937000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7
- Net Difference Between Projected and Actual Investment	129
- Change of Assumptions	(315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,174
Pension Expense/Income	535
Contributions	(20)
Total Activity in FY 2020	1,510
Net Pension Liability as of 2020	\$1,510

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1938000
 Submission Unit Name: SUGAR CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$103,378 Proportionate Share: 0.0000191

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$57,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,022	\$775
Net Difference Between Projected and Actual	4,937	0
Change of Assumptions	0	12,020
Changes in Proportion and Differences Between	52,723	4,485
Total	\$58,682	\$17,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,646
Specific Liabilities of Individual Employers	\$60,345
Net Amortization of Deferred Amounts from Changes in	16,986
Total	\$81,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,689

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$11,187
2022	14,791
2023	13,327
2024	2,097
2025	0
Thereafter	0
Total	\$41,402

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$94,054	\$57,690	\$27,232

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP - HANCOCK COUNTY - 1938000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	247
- Net Difference Between Projected and Actual Investment	4,937
- Change of Assumptions	(12,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,238
Pension Expense/Income	81,977
Contributions	(65,689)
Total Activity in FY 2020	57,690
Net Pension Liability as of 2020	\$57,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1939000
 Submission Unit Name: TOWN OF BEVERLY SHORES

Wages: \$96,900 Proportionate Share: 0.0000179

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$54,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$958	\$726
Net Difference Between Projected and Actual	4,627	0
Change of Assumptions	0	11,265
Changes in Proportion and Differences Between	49,411	3,895
Total	\$54,996	\$15,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,354
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,027
Total	\$20,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,426

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$10,593
2022	13,971
2023	12,580
2024	1,966
2025	0
Thereafter	0
Total	\$39,110

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$88,144	\$54,065	\$25,521

PERF Net Pension Liability - Unaudited

TOWN OF BEVERLY SHORES - 1939000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232
- Net Difference Between Projected and Actual Investment	4,627
- Change of Assumptions	(11,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,516
Pension Expense/Income	20,381
Contributions	(5,426)
Total Activity in FY 2020	54,065
Net Pension Liability as of 2020	\$54,065

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 1940000
 Submission Unit Name: TOWN OF CLAY CITY

Wages: \$56,509 Proportionate Share: 0.0000105

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$31,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$562	\$426
Net Difference Between Projected and Actual	2,714	0
Change of Assumptions	0	6,608
Changes in Proportion and Differences Between	28,984	1,128
Total	\$32,260	\$8,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,809
Total	\$12,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,747

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$6,621
2022	8,602
2023	7,723
2024	1,152
2025	0
Thereafter	0
Total	\$24,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,705	\$31,714	\$14,970

PERF Net Pension Liability - Unaudited

TOWN OF CLAY CITY - 1940000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136
- Net Difference Between Projected and Actual Investment	2,714
- Change of Assumptions	(6,608)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,856
Pension Expense/Income	12,363
Contributions	(4,747)
Total Activity in FY 2020	31,714
Net Pension Liability as of 2020	\$31,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1942000
 Submission Unit Name: CRAWFORD COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	19
Total	\$0	\$19

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7)
Total	(\$7)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$26)

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$7)
2022	(7)
2023	(5)
2024	0
2025	0
Thereafter	0
Total	(\$19)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
CRAWFORD COUNTY PUBLIC LIBRARY - 1942000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19)
Pension Expense/Income	(7)
Contributions	26
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1943000

Submission Unit Name: KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

AKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION - 194

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1944000
 Submission Unit Name: TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$204,536 Proportionate Share: 0.0000379

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$114,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,028	\$1,537
Net Difference Between Projected and Actual	9,797	0
Change of Assumptions	0	23,851
Changes in Proportion and Differences Between	104,618	14,136
Total	\$116,443	\$39,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,859
Total	\$41,078

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,524

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$20,354
2022	27,506
2023	24,897
2024	4,162
2025	0
Thereafter	0
Total	\$76,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$186,630	\$114,473	\$54,036

PERF Net Pension Liability - Unaudited
TRI-TOWNSHIP FIRE PROTECTION DISTRICT - 1944000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	491
- Net Difference Between Projected and Actual Investment	9,797
- Change of Assumptions	(23,851)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,482
Pension Expense/Income	41,078
Contributions	(3,524)
Total Activity in FY 2020	114,473
Net Pension Liability as of 2020	\$114,473

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1945000
 Submission Unit Name: INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION

Wages: \$557,299 Proportionate Share: 0.0001032

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$311,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,523	\$4,185
Net Difference Between Projected and Actual	26,677	0
Change of Assumptions	0	64,946
Changes in Proportion and Differences Between	284,870	42,811
Total	\$317,070	\$111,942

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,103
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	85,231
Total	\$110,334

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,757

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$53,905
2022	73,379
2023	66,512
2024	11,332
2025	0
Thereafter	0
Total	\$205,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$508,185	\$311,705	\$147,137

PERF Net Pension Liability - Unaudited

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION - 1945000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,338
- Net Difference Between Projected and Actual Investment	26,677
- Change of Assumptions	(64,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	242,059
Pension Expense/Income	110,334
Contributions	(3,757)
Total Activity in FY 2020	311,705
Net Pension Liability as of 2020	\$311,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 1948000
 Submission Unit Name: TOWN OF ROSEDALE

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

TOWN OF ROSEDALE - 1948000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8003000
 Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$657,939 Proportionate Share: 0.0001219

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$396,938	\$368,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,523	\$4,943
Net Difference Between Projected and Actual	31,511	0
Change of Assumptions	0	76,715
Changes in Proportion and Differences Between	38,292	0
Total	\$76,326	\$81,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,955
Total	\$59,607

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,689

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$8,939)
2022	(5,436)
2023	(4,342)
2024	13,385
2025	0
Thereafter	0
Total	(\$5,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$600,269	\$368,186	\$173,798

PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

Net Pension Liability as of 2019	\$396,938
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,931)
- Net Difference Between Projected and Actual Investment	50,273
- Change of Assumptions	(33,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,359)
Pension Expense/Income	59,607
Contributions	(73,689)
Total Activity in FY 2020	(28,752)
Net Pension Liability as of 2020	\$368,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8004000
 Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$5,524,718 Proportionate Share: 0.0010234

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,381,741	\$3,091,072

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,765	\$41,502
Net Difference Between Projected and Actual	264,546	0
Change of Assumptions	0	644,050
Changes in Proportion and Differences Between	95,887	0
Total	\$415,198	\$685,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,511
Total	\$292,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$618,764

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$253,297)
2022	(80,827)
2023	(48,604)
2024	112,374
2025	0
Thereafter	0
Total	(\$270,354)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,039,498	\$3,091,072	\$1,459,106

PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

Net Pension Liability as of 2019	\$3,381,741
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(76,284)
- Net Difference Between Projected and Actual Investment	424,392
- Change of Assumptions	(277,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,279)
Pension Expense/Income	292,449
Contributions	(618,764)
Total Activity in FY 2020	(290,669)
Net Pension Liability as of 2020	\$3,091,072

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8005000
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$191,606 Proportionate Share: 0.0000355

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$171,863	\$107,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,900	\$1,440
Net Difference Between Projected and Actual	9,177	0
Change of Assumptions	0	22,341
Changes in Proportion and Differences Between	29,681	46,451
Total	\$40,758	\$70,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(789)
Total	\$7,846

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,460

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$11,788)
2022	(6,420)
2023	(15,163)
2024	3,897
2025	0
Thereafter	0
Total	(\$29,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,812	\$107,224	\$50,614

PERF Net Pension Liability - Unaudited

INDIANA BOARD FOR DEPOSITORIES - 8005000

Net Pension Liability as of 2019	\$171,863
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,091)
- Net Difference Between Projected and Actual Investment	17,301
- Change of Assumptions	(3,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,539)
Pension Expense/Income	7,846
Contributions	(21,460)
Total Activity in FY 2020	(64,639)
Net Pension Liability as of 2020	\$107,224

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 8006000
 Submission Unit Name: INDIANA BOND BANK

Wages: \$338,328 Proportionate Share: 0.0000627

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$200,287	\$189,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,355	\$2,543
Net Difference Between Projected and Actual	16,208	0
Change of Assumptions	0	39,459
Changes in Proportion and Differences Between	23,574	104
Total	\$43,137	\$42,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,544
Total	\$31,796

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,893

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,952)
2022	(1,625)
2023	(1,276)
2024	6,884
2025	0
Thereafter	0
Total	\$1,031

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$308,752	\$189,379	\$89,394

PERF Net Pension Liability - Unaudited

INDIANA BOND BANK - 8006000

Net Pension Liability as of 2019	\$200,287
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,492)
- Net Difference Between Projected and Actual Investment	25,675
- Change of Assumptions	(17,731)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,263)
Pension Expense/Income	31,796
Contributions	(37,893)
Total Activity in FY 2020	(10,908)
Net Pension Liability as of 2020	\$189,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8008000
 Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$12,298,481 Proportionate Share: 0.0022781

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$8,807,995	\$6,880,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,907	\$92,383
Net Difference Between Projected and Actual	588,882	0
Change of Assumptions	0	1,433,663
Changes in Proportion and Differences Between	7,637	2,420,957
Total	\$718,426	\$3,947,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$554,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,467,711)
Total	(\$913,572)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,369,354

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$2,039,453)
2022	(1,013,072)
2023	(426,195)
2024	250,143
2025	0
Thereafter	0
Total	(\$3,228,577)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,217,980	\$6,880,760	\$3,247,987

PERF Net Pension Liability - Unaudited
IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000

Net Pension Liability as of 2019	\$8,807,995
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(203,709)
- Net Difference Between Projected and Actual Investment	1,005,214
- Change of Assumptions	(478,130)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,316
Pension Expense/Income	(913,572)
Contributions	(1,369,354)
Total Activity in FY 2020	(1,927,235)
Net Pension Liability as of 2020	\$6,880,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8009000
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$104,168,224 Proportionate Share: 0.0192954

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$65,254,186	\$58,279,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,032,549	\$782,480
Net Difference Between Projected and Actual	4,987,802	0
Change of Assumptions	0	12,143,057
Changes in Proportion and Differences Between	434,481	2,992,544
Total	\$6,454,832	\$15,918,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,693,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,030,653)
Total	\$3,662,880

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,795,678

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,936,225)
2022	(3,169,787)
2023	(1,475,936)
2024	2,118,699
2025	0
Thereafter	0
Total	(\$9,463,249)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,015,760	\$58,279,716	\$27,510,295

PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

Net Pension Liability as of 2019	\$65,254,186
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,477,839)
- Net Difference Between Projected and Actual Investment	8,072,202
- Change of Assumptions	(5,063,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,372,063)
Pension Expense/Income	3,662,880
Contributions	(10,795,678)
Total Activity in FY 2020	(6,974,470)
Net Pension Liability as of 2020	\$58,279,716

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8010000
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$88,943,442 Proportionate Share: 0.0164753

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$55,778,899	\$49,761,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$881,638	\$668,118
Net Difference Between Projected and Actual	4,258,815	0
Change of Assumptions	0	10,368,300
Changes in Proportion and Differences Between	273,051	2,889,364
Total	\$5,413,504	\$13,925,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,007,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,177,877)
Total	\$2,829,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,905,190

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$6,167,361)
2022	(2,810,060)
2023	(1,343,902)
2024	1,809,045
2025	0
Thereafter	0
Total	(\$8,512,278)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$81,128,826	\$49,761,902	\$23,489,556

PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

Net Pension Liability as of 2019	\$55,778,899
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,263,486)
- Net Difference Between Projected and Actual Investment	6,895,343
- Change of Assumptions	(4,317,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,256,202)
Pension Expense/Income	2,829,678
Contributions	(8,905,190)
Total Activity in FY 2020	(6,016,997)
Net Pension Liability as of 2020	\$49,761,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8011000
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$18,054,906 Proportionate Share: 0.0033444

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$12,088,270	\$10,101,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,968	\$135,624
Net Difference Between Projected and Actual	864,517	0
Change of Assumptions	0	2,104,711
Changes in Proportion and Differences Between	14,154	1,086,754
Total	\$1,057,639	\$3,327,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$813,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(497,515)
Total	\$315,998

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,011,671

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(1,493,374)
2022	(726,029)
2023	(417,273)
2024	367,226
2025	0
Thereafter	0
Total	(2,269,450)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,468,729	\$10,101,407	\$4,768,257

PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

Net Pension Liability as of 2019	\$12,088,270
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(276,749)
- Net Difference Between Projected and Actual Investment	1,435,899
- Change of Assumptions	(793,318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(657,022)
Pension Expense/Income	315,998
Contributions	(2,011,671)
Total Activity in FY 2020	(1,986,863)
Net Pension Liability as of 2020	\$10,101,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8012000
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$7,954,494 Proportionate Share: 0.0014734

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$5,008,824	\$4,450,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,846	\$59,750
Net Difference Between Projected and Actual	380,869	0
Change of Assumptions	0	927,246
Changes in Proportion and Differences Between	0	565,147
Total	\$459,715	\$1,552,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$358,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(283,122)
Total	\$75,277

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$587,297

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$719,384)
2022	(363,844)
2023	(170,984)
2024	161,784
2025	0
Thereafter	0
Total	(\$1,092,428)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,255,419	\$4,450,249	\$2,100,691

PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

Net Pension Liability as of 2019	\$5,008,824
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(113,536)
- Net Difference Between Projected and Actual Investment	617,623
- Change of Assumptions	(383,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166,777)
Pension Expense/Income	75,277
Contributions	(587,297)
Total Activity in FY 2020	(558,575)
Net Pension Liability as of 2020	\$4,450,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8013000
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$50,750,122 Proportionate Share: 0.0094006

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$32,745,249	\$28,393,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503,052	\$381,220
Net Difference Between Projected and Actual	2,430,026	0
Change of Assumptions	0	5,916,022
Changes in Proportion and Differences Between	7,256	2,269,206
Total	\$2,940,334	\$8,566,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,286,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,057,161)
Total	\$1,229,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,623,552

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$3,874,614)
2022	(1,908,649)
2023	(875,068)
2024	1,032,217
2025	0
Thereafter	0
Total	(\$5,626,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,291,093	\$28,393,518	\$13,402,846

PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

Net Pension Liability as of 2019	\$32,745,249
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(745,251)
- Net Difference Between Projected and Actual Investment	3,977,811
- Change of Assumptions	(2,363,662)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(826,576)
Pension Expense/Income	1,229,499
Contributions	(5,623,552)
Total Activity in FY 2020	(4,351,731)
Net Pension Liability as of 2020	\$28,393,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8014000
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

VINCENNES UNIVERSITY - 8014000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8015000
 Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$2,971,066 Proportionate Share: 0.0005503

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,618,159	\$1,662,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,448	\$22,316
Net Difference Between Projected and Actual	142,251	0
Change of Assumptions	0	346,317
Changes in Proportion and Differences Between	173,724	3,261
Total	\$345,423	\$371,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,569
Total	\$194,427

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,759

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$108,451)
2022	(1,789)
2023	23,342
2024	60,427
2025	0
Thereafter	0
Total	(\$26,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,709,826	\$1,662,123	\$784,587

PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

Net Pension Liability as of 2019	\$1,618,159
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,716)
- Net Difference Between Projected and Actual Investment	218,737
- Change of Assumptions	(170,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,046
Pension Expense/Income	194,427
Contributions	(332,759)
Total Activity in FY 2020	43,964
Net Pension Liability as of 2020	\$1,662,123

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8019000
 Submission Unit Name: INDIANA STADIUM AND CONV BLDG AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited

INDIANA STADIUM AND CONV BLDG AUTHORITY - 8019000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8021000

Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$224,750 Proportionate Share: 0.0000416

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$136,169	\$125,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,226	\$1,687
Net Difference Between Projected and Actual	10,753	0
Change of Assumptions	0	26,180
Changes in Proportion and Differences Between	3,079	3,712
Total	\$16,058	\$31,579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,748)
Total	\$7,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,172

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$14,923)
2022	(3,514)
2023	(1,651)
2024	4,567
2025	0
Thereafter	0
Total	(\$15,521)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$204,850	\$125,648	\$59,311

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

Net Pension Liability as of 2019	\$136,169
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,067)
- Net Difference Between Projected and Actual Investment	17,189
- Change of Assumptions	(11,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,565
Pension Expense/Income	7,371
Contributions	(25,172)
Total Activity in FY 2020	(10,521)
Net Pension Liability as of 2020	\$125,648

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 8022000
 Submission Unit Name: PUBLIC EMPLOYEES RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2021	\$0
2022	0
2023	0
2024	0
2025	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

PERF Net Pension Liability - Unaudited
PUBLIC EMPLOYEES RETIREMENT FUND - 8022000

Net Pension Liability as of 2019	\$0
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2020	0
Net Pension Liability as of 2020	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8023000
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$245,370 Proportionate Share: 0.0000455

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$176,821	\$137,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,435	\$1,845
Net Difference Between Projected and Actual	11,762	0
Change of Assumptions	0	28,634
Changes in Proportion and Differences Between	16,024	27,697
Total	\$30,221	\$58,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,169)
Total	\$6,899

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,481

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$18,619)
2022	(5,628)
2023	(8,705)
2024	4,997
2025	0
Thereafter	0
Total	(\$27,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$224,054	\$137,428	\$64,871

PERF Net Pension Liability - Unaudited

STATEWIDE 911 BOARD - 8023000

Net Pension Liability as of 2019	\$176,821
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,092)
- Net Difference Between Projected and Actual Investment	20,120
- Change of Assumptions	(9,451)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,388)
Pension Expense/Income	6,899
Contributions	(27,481)
Total Activity in FY 2020	(39,393)
Net Pension Liability as of 2020	\$137,428

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8024000
 Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$493,528 Proportionate Share: 0.0000914

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$297,456	\$276,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,891	\$3,707
Net Difference Between Projected and Actual	23,627	0
Change of Assumptions	0	57,520
Changes in Proportion and Differences Between	4,550	5,546
Total	\$33,068	\$66,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,254)
Total	\$19,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,275

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$30,373)
2022	(10,159)
2023	(3,209)
2024	10,036
2025	0
Thereafter	0
Total	(\$33,705)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$450,078	\$276,064	\$130,313

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

Net Pension Liability as of 2019	\$297,456
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,693)
- Net Difference Between Projected and Actual Investment	37,687
- Change of Assumptions	(25,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,160
Pension Expense/Income	19,979
Contributions	(55,275)
Total Activity in FY 2020	(21,392)
Net Pension Liability as of 2020	\$276,064

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2020

Submission Unit #: 8025000
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$2,672,820 Proportionate Share: 0.0004951

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$1,622,456	\$1,495,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,494	\$20,078
Net Difference Between Projected and Actual	127,982	0
Change of Assumptions	0	311,578
Changes in Proportion and Differences Between	44,645	15,570
Total	\$199,121	\$347,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,592
Total	\$137,023

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$286,327

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$138,500)
2022	(40,955)
2023	(23,013)
2024	54,363
2025	0
Thereafter	0
Total	(\$148,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,438,006	\$1,495,397	\$705,886

PERF Net Pension Liability - Unaudited

HOOSIER LOTTERY - 8025000

Net Pension Liability as of 2019	\$1,622,456
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,546)
- Net Difference Between Projected and Actual Investment	204,671
- Change of Assumptions	(135,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,314)
Pension Expense/Income	137,023
Contributions	(286,327)
Total Activity in FY 2020	(127,059)
Net Pension Liability as of 2020	\$1,495,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8026000
 Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$5,675,264 Proportionate Share: 0.0010512

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,661,350	\$3,175,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,253	\$42,629
Net Difference Between Projected and Actual	271,732	0
Change of Assumptions	0	661,545
Changes in Proportion and Differences Between	0	279,153
Total	\$327,985	\$983,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,700
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(162,861)
Total	\$92,839

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$619,851

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$481,569)
2022	(189,458)
2023	(99,742)
2024	115,427
2025	0
Thereafter	0
Total	(\$655,342)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,176,393	\$3,175,038	\$1,498,742

PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

Net Pension Liability as of 2019	\$3,661,350
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(83,327)
- Net Difference Between Projected and Actual Investment	444,795
- Change of Assumptions	(264,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,424)
Pension Expense/Income	92,839
Contributions	(619,851)
Total Activity in FY 2020	(486,312)
Net Pension Liability as of 2020	\$3,175,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 8027000
 Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$6,164,710 Proportionate Share: 0.0011419

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$3,922,780	\$3,448,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,106	\$46,307
Net Difference Between Projected and Actual	295,178	0
Change of Assumptions	0	718,625
Changes in Proportion and Differences Between	108,146	158,025
Total	\$464,430	\$922,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,763
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	69,847
Total	\$347,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$659,043

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$305,066)
2022	(180,829)
2023	(98,016)
2024	125,384
2025	0
Thereafter	0
Total	(\$458,527)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,623,024	\$3,448,988	\$1,628,057

PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

Net Pension Liability as of 2019	\$3,922,780
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(89,075)
- Net Difference Between Projected and Actual Investment	480,598
- Change of Assumptions	(293,063)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(260,819)
Pension Expense/Income	347,610
Contributions	(659,043)
Total Activity in FY 2020	(473,792)
Net Pension Liability as of 2020	\$3,448,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2020

Submission Unit #: 9100000
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,406,617,920 Proportionate Share: 0.2605524

	June 30, 2019	June 30, 2020
Net Pension Liability/(Asset)	\$856,019,753	\$786,970,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,942,867	\$10,566,091
Net Difference Between Projected and Actual	67,352,001	0
Change of Assumptions	0	163,971,853
Changes in Proportion and Differences Between	14,309,744	1,460,528
Total	\$95,604,612	\$175,998,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,378,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,990,292
Total	\$69,368,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,862,355

Amortization of Net Deferred Outflows/(Inflows) of	
2021	(\$73,749,487)
2022	(24,394,015)
2023	(10,859,899)
2024	28,609,541
2025	0
Thereafter	0
Total	(\$80,393,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,283,030,377	\$786,970,976	\$371,480,951

PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

Net Pension Liability as of 2019	\$856,019,753
Activity in FY 2020	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,290,314)
- Net Difference Between Projected and Actual Investment	107,813,888
- Change of Assumptions	(71,106,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,028,075
Pension Expense/Income	69,368,680
Contributions	(158,862,355)
Total Activity in FY 2020	(69,048,777)
Net Pension Liability as of 2020	\$786,970,976